

# 6744

# **VITA/TCE** Volunteer Assistor's Test/Retest

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

**2017** RETURNS





Take your VITA/TCE training online at <a href="www.irs.gov">www.irs.gov</a> (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



# **How to Get Technical Updates?**

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. The most recent version can be downloaded at: <a href="https://www.irs.gov/pub/irs-pdf/p4491x.pdf">https://www.irs.gov/pub/irs-pdf/p4491x.pdf</a>.

# **Volunteer Standards of Conduct**

# **VITA/TCE Programs**

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the *Volunteer Standards of Conduct (VSC) certification and agree to adhere to the VSC by signing* Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs and dates the form.

As a volunteer in the VITA/TCE Programs, you must:

- 1. Follow the Quality Site Requirements (QSR).
- 2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
- 3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
- 4. Not knowingly prepare false returns.
- 5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
- 6. Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

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# **Confidentiality Statement:**

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

# Form 6744 - 2017 VITA/TCE Test

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# Form 6744 - 2017 VITA/TCE Test

### **Preface**

# **Quality Return Process**

An accurate return is the most important aspect of providing quality service to the taxpayer. It establishes credibility and integrity in the program. Throughout the training material you were introduced to the major components of the VITA/TCE return preparation process, including:

- Understanding and applying tax law
- Screening and interviewing taxpayers
- · Using references, resources, and tools
- · Conducting quality reviews

During training, you were given an opportunity to apply the tax law knowledge you gained. You learned how to verify and use the information provided by the taxpayer on the intake and interview sheet in order to prepare a complete and correct tax return.

You also learned how to use your reference materials and conduct a quality review.

Now it is time to test the knowledge and skills you have acquired and apply them to specific scenarios. This is the final step to help you prepare accurate tax returns within your scope of training.

We welcome your comments for improving these materials and the VITA/TCE programs. You may follow the evaluation procedures located on Link & Learn Taxes at www.irs.gov, or e-mail your comments to partner@irs.gov.

Thank you for being a part of this valuable public service for your neighbors and community.

# **Special Accommodations**

If you require special accommodations to complete the test, please advise your instructor, Site Coordinator, or other VITA/TCE volunteer contact immediately.

#### **Reference Materials**

This test is based on the tax law that was in effect when the publication was printed. Use tax year **2017** values for deductions, exemptions, tax, or credits for all answers on the test. Remember to round to the nearest dollar. Test answers have been rounded up or down as directed in the specific instructions on the form.

This is an open book test. You may use your course book and any other reference material you will use as a volunteer. A draft Form 13614-C, Intake/Interview & Quality Review Sheet, is included in the return preparation scenarios. Use this form when completing the tax returns and answering the test questions.

Please complete this test on your own. Taking the test in groups or with outside assistance is a disservice to the customers you volunteered to help.

# **Using Tax Preparation Software**

The Practice Lab is a tax year 2017 tax preparation tool developed to help in the certification process for VITA/TCE volunteers. Go to www.irs.gov and type "Link & Learn Taxes" in the keyword search field. Click on the link to open the website. The link to the Practice Lab is listed under "Additional Resources." A universal password will be needed to access the Practice Lab. Your instructor, Site Coordinator, or other VITA/TCE volunteer contact will be able to provide you with the universal password. Once you access the Practice Lab, you will need to create an account if you do not already have one.

Using prior year software will not generate the correct answers for the 2017 test.

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. Use your city, state, and ZIP code when completing any of the forms, unless otherwise indicated. Any question posed by the software not addressed in the interview notes can be answered as you choose.

All taxpayer names, SSNs, EINs, and account numbers provided in the scenarios are fictitious.

# **Taking the Test**

When taking the tests, you may encounter both mini-scenarios and tax preparation scenarios. The mini-scenarios do not require you to prepare a tax return. For each of these, read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

The tax preparation scenarios require you to complete a sample tax return. You can use the Practice Lab to prepare the sample returns. Answer the questions following the scenario.

You can complete the certification tests online using the Link & Learn Taxes website for

immediate scoring. Go to the Link & Learn Taxes e-learning application at www.linklearncertification.com or at www.irs.gov, using keyword search: Link & Learn. If your instructor prefers, you can complete the test answer sheet to be graded by hand.

#### **Test Answer Sheet**

The test scenarios on Link & Learn Taxes are the same as in this booklet. Read each question carefully before entering your answers online.

Mark your answers in the test booklet. Use the answer sheet if you are submitting the paper test to your instructor for grading. In that case, make sure your name is at the top of the page and give your Test Answer Sheet and the completed Form 13615, Volunteer Standards of Conduct Agreement to your instructor, Site Coordinator, or other VITA/TCE volunteer contact as directed. Do not submit your entire test booklet unless otherwise directed.

The retest questions are all based on the test scenarios. There are mini-scenarios and questions in Basic, Advanced, Military, and International. The Interview Notes for the mini-scenarios are included on the retest pages.

To answer the retest questions for return preparation scenarios, refer to the Interview Notes, Intake/Interview & Quality Review Sheet, and the tax return you prepared for the scenario.

# **Test Score**

Once you submit your responses, Link & Learn Taxes will grade your test, provide you with an immediate score, and allow you to print or save your Form 13615, Volunteer Standards of Conduct Agreement. The system will also provide feedback for any missed questions.

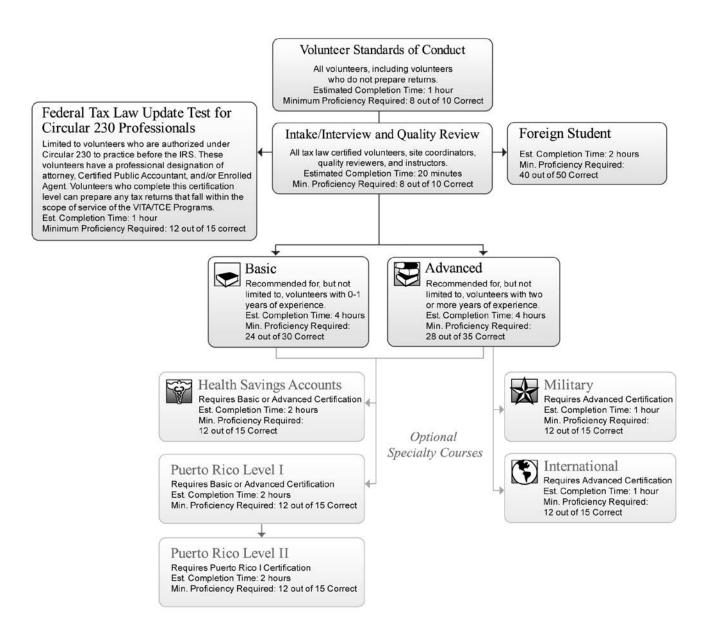
If you submit your paper test answer sheet to your instructor, he or she will advise you of your test results. Your signed Volunteer Standards of Conduct Agreement will be maintained by your Site Coordinator or other VITA/TCE volunteer contact.

#### Certification

A score of **80%** or higher is required for certification. If you do not achieve a score of at least **80%**, you should review the subjects you missed or discuss it with your instructor, Site Coordinator, or other VITA/TCE volunteer contact. For most tests, a retest is available. Retest questions are included in this test booklet.



# **Certification Tests**



| Test Answer Sheet                                                                                                                              |                                                                                                                              |                                |                              |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------|------------------------------|
| Name                                                                                                                                           |                                                                                                                              |                                |                              |
| ting the paper test to your instr                                                                                                              | nswers in Link & Learn Taxes, <b>do</b><br>ructor for grading. In that case, ro<br>your Test Answer Sheet for gradi<br>nent. | ecord all your answers on this | tear-out page. Your instruc- |
| Privacy Act Notice                                                                                                                             |                                                                                                                              |                                | Question Answer              |
| The Privacy Act of 1974 requires that when w                                                                                                   | ve ask for information we tell you our legal right                                                                           |                                | Military Scenario 1          |
| to ask for the information, why we are asking<br>tell you what could happen if we do not receiv<br>required to obtain a benefit, or mandatory. |                                                                                                                              |                                | 1. 2.                        |
| Our legal right to ask for information is 5 U.S.                                                                                               | C. 301.                                                                                                                      | Question Answer                | 3.                           |
|                                                                                                                                                | s in contacting you relative to your interest and/                                                                           | Advanced Scenario 1            | 4.                           |
| or participation in the IRS volunteer income to information you provide may be furnished                                                       | ax preparation and outreach programs. The                                                                                    | 1.                             | 5.                           |
| to others who coordinate activities and                                                                                                        | Question Answer                                                                                                              | 2.                             | Military Scenario 2          |
| staffing at volunteer return preparation sites or outreach activities. The information                                                         |                                                                                                                              | Advanced Scenario 2            | 6.                           |
| may also be used to establish effective                                                                                                        | Basic Scenario 1                                                                                                             | 3.                             | 7.                           |
| controls, send correspondence and recognize volunteers.                                                                                        | 1.<br>2.                                                                                                                     | 4.                             | 8.                           |
| Your response is voluntary. However, if you                                                                                                    |                                                                                                                              | 5.                             | 9.                           |
| do not provide the requested information,                                                                                                      | Basic Scenario 2                                                                                                             | Advanced Scenario 3            | Military Scenario 3          |
| the IRS may not be able to use your assistance in these programs.                                                                              | 3.                                                                                                                           | 6.                             | 10.                          |
|                                                                                                                                                | 4.                                                                                                                           | 7.                             | 11.                          |
| Question Answer                                                                                                                                | Basic Scenario 3                                                                                                             | Advanced Scenario 4            | 12.                          |
| Standards of Conduct                                                                                                                           | 5.                                                                                                                           | 8.                             | 13.                          |
| 1.                                                                                                                                             | 6.                                                                                                                           | 9.                             | 14.                          |
| 2.                                                                                                                                             | Basic Scenario 4                                                                                                             | Advanced Scenario 5            | 15.                          |
| 3.                                                                                                                                             | 7.                                                                                                                           | 10.                            | Total Answers Correct:       |
| 4.                                                                                                                                             | 8.                                                                                                                           |                                | Total Questions: 15          |
| 5.                                                                                                                                             | 9.                                                                                                                           | 12                             | Passing Score: 12 of 15      |
| <u>6.</u>                                                                                                                                      | Basic Scenario 5                                                                                                             | 13.                            | Question Answer              |
| 8.                                                                                                                                             | 10.                                                                                                                          | 14.                            | International Scenario 1     |
| 9.                                                                                                                                             | 11.                                                                                                                          | 15.                            | 1.                           |
| 10.                                                                                                                                            | Basic Scenario 6                                                                                                             | 16.                            | 2.                           |
| Total Answers Correct:                                                                                                                         | 12.                                                                                                                          | 17.                            | 3.                           |
|                                                                                                                                                | 13.   <b>Pagin Connectio 7</b>                                                                                               | Advanced Scenario 6            | 4.                           |
| Total Questions: 10                                                                                                                            | Basic Scenario 7                                                                                                             | 18.                            | International Scenario 2     |
| Passing Score: 8 of 10                                                                                                                         | 14.                                                                                                                          | 19.<br>20.                     | 5.                           |
| Question Answer                                                                                                                                | 15.<br>16.                                                                                                                   | 21.                            | 6.                           |
| Intake/Interview &                                                                                                                             | 17.                                                                                                                          | 22.                            | International Scenario 3     |
| Quality Review                                                                                                                                 | 18.                                                                                                                          | 23.                            | 7.                           |
| 1.                                                                                                                                             | 19.                                                                                                                          | 24.                            | 8.                           |
| 2.                                                                                                                                             | Basic Scenario 8                                                                                                             | Advanced Scenario 7            | 9.                           |
| 3.                                                                                                                                             | 20.                                                                                                                          | 25.                            | 10.                          |
| <u>4.</u> <u>5.</u>                                                                                                                            | 21.                                                                                                                          | 26.                            | 11.                          |
| 6.                                                                                                                                             | 22.                                                                                                                          | 27.                            | 12.                          |
| 7.                                                                                                                                             | 23.                                                                                                                          | 28.                            | 13.                          |
| 8.                                                                                                                                             | 24.                                                                                                                          | 29.                            | 14.                          |
| 9.                                                                                                                                             | 25.                                                                                                                          | 30.                            | 15.                          |
| 10.                                                                                                                                            | Basic Scenario 9                                                                                                             | 31.                            | Total Answers Correct:       |
| Total Answers Correct:                                                                                                                         | 26.                                                                                                                          | 32.                            | Total Questions: 15          |
| Total Questions: 10                                                                                                                            | 27.                                                                                                                          | Advanced Scenario 8            | Passing Score: 12 of 15      |
| Passing Score: 8 of 10                                                                                                                         | 28.                                                                                                                          | 33.                            |                              |
| rassing score. Our in                                                                                                                          | 29.                                                                                                                          | 34.                            |                              |

35.

30

Total Answers Correct:

Passing Score: 28 of 35

Total Questions:

Total Answers Correct:

Passing Score: 24 of 30

Total Questions:

35

# HSA/Circular 230/Foreign Student Test Answer Sheet

Name

If you are entering your retest answers in Link & Learn Taxes, do not use this answer sheet. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Retest Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Instructions: Volunteers with a Basic or Advanced certification may certify on Health Savings Accounts (HSA). HSA is an optional specialty training and certification test available on Link & Learn Taxes.

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

| Question       | Answer         |
|----------------|----------------|
| HSA S          | cenario 1      |
| 1.             |                |
| 2.             |                |
| 3.             |                |
| HSA Scenario 2 |                |
| 4.             |                |
| 5.             |                |
| HSA S          | cenario 3      |
| 6.             |                |
| 7.             |                |
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| HSA S          | cenario 4      |
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| HSA S          | cenario 5      |
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| 14.            |                |
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| Total An       | swers Correct: |

**Total Questions:** 

Passing Score:

15

12 of 15

| Question                                           | Answer                     |
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|                                                    | I Tax Law Update           |
|                                                    | r Circular 230<br>sionals  |
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| 10.<br>11.                                         | Preparation                |
| 10.                                                | Preparation                |
| 10.<br>11.                                         | Preparation                |
| 10.<br>11.<br>12.                                  | Preparation                |
| 10.<br>11.<br>12.<br>13.                           | Preparation                |
| 10.<br>11.<br>12.<br>13.<br>14.<br>15.             | Preparation                |
| 10.<br>11.<br>12.<br>13.<br>14.<br>15.<br>Total An |                            |
| 10.<br>11.<br>12.<br>13.<br>14.<br>15.<br>Total An | swers Correct:             |
| 10.<br>11.<br>12.<br>13.<br>14.<br>15.<br>Total An | swers Correct:uestions: 15 |

| Question        | n Answer                       | C |
|-----------------|--------------------------------|---|
|                 | n Student<br>ency Status, Form | F |
| 8843,           | and Filing Status              | - |
| 1.              |                                | - |
| 2.              |                                | - |
| 3.              |                                | - |
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26. 27. 28. 29.

|                                             | Question                                                                       |                             |
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| and Filing Status                           | 30.                                                                            |                             |
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|                                             | 38                                                                             |                             |
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| n Student                                   | 39.                                                                            |                             |
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| rio 1                                       | 41.                                                                            |                             |
| rio 1                                       | 41.                                                                            |                             |
| rio 1                                       | 41.<br>42.<br>43.                                                              |                             |
|                                             | 41.<br>42.<br>43.<br>44.                                                       |                             |
| n Student                                   | 41.<br>42.<br>43.<br>44.<br>45.                                                |                             |
| n Student<br>lity of Income,                | 41.<br>42.<br>43.<br>44.<br>45.<br>46.                                         |                             |
| n Student<br>lity of Income,                | 41.<br>42.<br>43.<br>44.<br>45.<br>46.<br>47.                                  |                             |
| n Student<br>lity of Income,                | 41.<br>42.<br>43.<br>44.<br>45.<br>46.<br>47.<br>48.                           |                             |
| n Student<br>lity of Income,                | 41.<br>42.<br>43.<br>44.<br>45.<br>46.<br>47.<br>48.<br>49.                    |                             |
| n Student<br>lity of Income,                | 41.<br>42.<br>43.<br>44.<br>45.<br>46.<br>47.<br>48.                           |                             |
| n Student<br>lity of Income,                | 41.<br>42.<br>43.<br>44.<br>45.<br>46.<br>47.<br>48.<br>49.<br>50.             | nswers Correct:             |
| n Student<br>lity of Income,                | 41.<br>42.<br>43.<br>44.<br>45.<br>46.<br>47.<br>48.<br>49.<br>50.             | nswers Correct:uestions: 50 |
| n Student<br>lity of Income,<br>and Credits | 41.<br>42.<br>43.<br>44.<br>45.<br>46.<br>47.<br>48.<br>49.<br>50.<br>Total Al |                             |

#### **Retest Answer Sheet**

| Name |  |  |
|------|--|--|

If you are entering your retest answers in Link & Learn Taxes, do not use this answer sheet. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Retest Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301.

We are asking for this information to assist us in contacting you relative to your interest and/ or participation in the IRS volunteer income tax preparation and outreach programs. The

information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers.

Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

#### Question Answer

| Standa | ards of Conduct |
|--------|-----------------|
| 1.     |                 |
| 2.     |                 |
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| 4.     |                 |
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| 9.     |                 |
| 10.    |                 |

Total Answers Correct: **Total Questions:** 10

Passing Score: 8 of 10

Question Answer

# Intake/Interview & **Quality Review**

| 1.  |  |
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| 2.  |  |
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Total Answers Correct:

Passing Score: 8 of 10

**Total Questions:** 

Question Answer

| Question 7thswer |            |  |
|------------------|------------|--|
| Basic Scenario 1 |            |  |
| 1.               |            |  |
| 2.               |            |  |
| Basic            | Scenario 2 |  |
| 3.               |            |  |

# **Basic Scenario 3**

| 6.      |            |
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| Basic : | Scenario 4 |
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| 8       |            |

| Basic | Scenario 5 |
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| 11.     |            |
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| Basic : | Scenario 6 |
| 12.     |            |

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|-------|----------|---|
| Basic | Scenario | 7 |

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| Basic | Scenario 8 |

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# **Basic Scenario 9**

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| 20  |  |

Total Answers Correct:

**Total Questions:** Passing Score: 24 of 30

30

Question Answer

| Advanced Scenario 1 |  |
|---------------------|--|
| 1.                  |  |
| 2.                  |  |
| Advanced Scenario 2 |  |
| 3.                  |  |

# 5. **Advanced Scenario 3**

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| 7. |  |

# **Advanced Scenario 4** 9

| Advanc | ed Scenario 5 |
|--------|---------------|
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# Advanced Scenario 6

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#### **Advanced Scenario 7**

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# **Advanced Scenario 8**

| 33. |  |
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| 34. |  |
| 35. |  |

**Total Answers Correct:** 

**Total Questions:** 35 Passing Score: 28 of 35 Question Answer

| Military Scenario 1 |  |  |  |  |  |  |
|---------------------|--|--|--|--|--|--|
| 1.                  |  |  |  |  |  |  |
| 2.                  |  |  |  |  |  |  |
| 3.                  |  |  |  |  |  |  |
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# Military Scenario 2

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# **Military Scenario 3**

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**Total Answers Correct: Total Questions:** 15

Passing Score: 12 of 15

Question Answer

6.

# **International Scenario 1**

2. 3. 4

# **International Scenario 2** 5

| Internat | tional Scenario |
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| 7.       |                 |
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|          |                 |

10. 11. 12. 13.

15. **Total Answers Correct: Total Questions:** 15

Passing Score: 12 of 15

# **HSA/Circular 230 Retest Answer Sheet**

| N | а | m | ıe |
|---|---|---|----|

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Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

| Question Answer |                  |    |  |  |  |  |  |  |
|-----------------|------------------|----|--|--|--|--|--|--|
| HSA S           | HSA Scenario 1   |    |  |  |  |  |  |  |
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| 2.              |                  |    |  |  |  |  |  |  |
| 3.              |                  |    |  |  |  |  |  |  |
| HSA S           | cenario 2        |    |  |  |  |  |  |  |
| 4.              |                  |    |  |  |  |  |  |  |
| 5.              |                  |    |  |  |  |  |  |  |
| HSA S           | cenario 3        |    |  |  |  |  |  |  |
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| 8.              |                  |    |  |  |  |  |  |  |
| HSA S           | cenario 4        |    |  |  |  |  |  |  |
| 9.              |                  |    |  |  |  |  |  |  |
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| HSA S           | cenario 5        |    |  |  |  |  |  |  |
| 12.             |                  |    |  |  |  |  |  |  |
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| Total Ar        | nswers Correct:_ |    |  |  |  |  |  |  |
| Total Q         | uestions:        | 15 |  |  |  |  |  |  |

**Passing Score:** 

12 of 15

| Question                                                         | Answer      |          |  |  |  |  |  |  |
|------------------------------------------------------------------|-------------|----------|--|--|--|--|--|--|
| Federal Tax Law Update<br>Test for Circular 230<br>Professionals |             |          |  |  |  |  |  |  |
| 1.                                                               |             |          |  |  |  |  |  |  |
| 2.                                                               |             |          |  |  |  |  |  |  |
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| 9.                                                               |             |          |  |  |  |  |  |  |
| Return                                                           | Preparat    | ion      |  |  |  |  |  |  |
| 10.                                                              |             |          |  |  |  |  |  |  |
| 11.                                                              |             |          |  |  |  |  |  |  |
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| Total An                                                         | swers Corre | ect:     |  |  |  |  |  |  |
| Total Q                                                          | uestions:   | 15       |  |  |  |  |  |  |
| Passin                                                           | g Score:    | 12 of 15 |  |  |  |  |  |  |

# **Volunteer Standards of Conduct Test Questions**

It is important that all individuals who volunteer their time and services in the VITA/TCE Programs understand their roles and responsibilities under the program. All volunteers are expected to:

- Take the Volunteer Standards of Conduct (VSC) Training, at a minimum, the first year of volunteering with VITA/TCE Programs
- · Annually, pass the VSC/Ethics certification test with a score of 80% or higher; and
- Sign and date Form 13615, Volunteer Standards of Conduct Agreement, indicating they have successfully completed the certification test(s) and agree to adhere to the VSC.

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (i.e., Basic, Advanced, Military, or International) for becoming a qualified volunteer to teach tax law, correct tax returns, conduct quality reviews, prepare tax returns, or address tax law related questions as a volunteer in the VITA/TCE Programs.

Use your training and reference tools to answer the questions. You must answer eight of the following ten questions correctly to pass the Volunteer Standards of Conduct test.

# **Test Questions**

### **Directions**

Using your resource materials, answer the following questions:

- Prior to working at a VITA/TCE site, ALL VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:
  - a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.
  - b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.
  - c. Pass the Advanced tax law certification.
  - d. All of the above.
  - e. A and B
- **2.** Can a volunteer be removed and barred from the VITA/TCE Programs for violating the Volunteer Standards of Conduct?
  - a. Yes
  - b. No

- 3. If a taxpayer offers you a \$20 bill because they were so happy about the quality service they received, what would be the appropriate action to take?
  - a. Take the \$20 and thank the taxpayer for the tip.
  - b. Tell the taxpayer it would be better to have the \$20 deposited directly into your bank account from his refund.
  - c. Thank the taxpayer, and explain that you cannot accept any payment for your services.
  - d. Refer the taxpayer to the tip jar located on the quality review and print station.
- 4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does not have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three or four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?
  - a. Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.
  - b. Jake should explain that a taxpayer's federal or state refund cannot be deposited into a VITA/TCE volunteer's bank account and she will have to open an account in her own name to have the refund direct deposited.
  - c. Jake can suggest she borrow a bank account number from a friend because the taxpayer's name does **not** need to be on the bank account.
- 5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is true?
  - There is no violation to the Volunteer Standards of Conduct (VSC) unless Max's wife makes a big commission on the sale of health insurance to Ali.
  - Max has violated the VSC because he is using confidential information to engage in a financial transaction to further his own or another's personal interest.
  - c. Max is doing Ali a favor by using her personal information to secure business for his wife.
  - d. Information a taxpayer provides at a VITA/TCE site can be used for the volunteer's personal gain.

- 6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income does not need to be reported because the IRS does not know about it. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, simply missed this omission and the return was printed, signed, and e-filed. Who has violated the Volunteer Standards of Conduct?
  - a. Bob, the tax law-certified volunteer who prepared the return.
  - b. Jim, the designated quality reviewer who missed the omission of the cash income when he reviewed the return.
  - c. Betty, the site coordinator.
  - d. No one has violated the Volunteer Standards of Conduct.
- 7. Sue, a VITA/TCE site coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue uses the external referral process to report the details to IRS-SPEC by sending an email to WI.Voltax@irs.gov. Did Sue take appropriate actions as the site coordinator?
  - a. Yes
  - b. No
- **8.** Heidi, a VSC-certified volunteer, is working at the intake station. As part of her duties, she is required to explain to the taxpayer what they are expected to do today as part of the return preparation process. What should Heidi tell them?
  - a. Form 13614-C, Intake/Interview & Quality Review Sheet, must be completed prior to having the return prepared.
  - b. You will be interviewed by the return preparer and asked additional questions as needed.
  - c. You need to participate in a quality review of your tax return by someone other than the return preparer.
  - d. All of the above.
- **9.** During the intake process, the volunteer should verify the taxpayer and spouse, if applicable, have photo identification. Additionally, taxpayers must provide verification of taxpayer identification number (SSN or ITIN) for everyone who will be on the tax return.
  - a. True
  - b. False

- 10. Mary, a VSC-certified greeter, reviews the taxpayer's completed Form 13614-C, page 2, to identify what potential volunteer certification level is needed for this tax return. Mary sees the taxpayer has checked the "yes" box indicating he has self-employment income and the certification level next to the question is (A). All other questions answered "yes" have a (B) certification. When Mary assigns the return to a tax preparer, what tax law certification level should the tax preparer have?
  - a. Advanced
  - b. Basic
  - c. It doesn't matter, any level is fine
  - d. No tax law certification is necessary

# **Volunteer Standards of Conduct Retest Questions**

# **Directions**

Using your resource materials, answer the following questions:

- 1. Which volunteers must pass the Volunteer Standards of Conduct (VSC) certification test?
  - a. Site coordinators/local coordinators
  - b. Quality reviewers and tax return preparers
  - c. Greeters or client facilitators
  - d. All VITA/TCE site volunteers must pass the VSC certification test
- **2.** Failure of a VITA/TCE volunteer to comply with the Volunteer Standards of Conduct could result in which of the following?
  - a. The volunteer's removal from the VITA/TCE Programs.
  - b. Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely.
  - c. Termination of the sponsoring organization's partnership with the IRS.
  - d. All of the above may be considered an appropriate action depending on the type of violation and the sponsoring partner's corrective actions.
- **3.** Is having a donation/tip jar at the quality review station within the VITA/TCE site a violation of the Volunteer Standards of Conduct?
  - a. Yes
  - b. No
- **4.** Maggie wants her tax refund quickly; however, she doesn't have a bank account for direct deposit. She asks Josh, the tax law-certified preparer, to deposit her refund into his checking account and turn the funds over to her when received. If Josh agrees to do this, has he violated any of the Volunteer Standards of Conduct?
  - a. Yes
  - b. No

- 5. Pat is a paid tax preparer in the community; he also gives back to the community by serving as an IRS tax law-certified volunteer tax preparer at a VITA/TCE site. While conducting the interview with the taxpayer, Pat discovers the taxpayer's small business will generate a loss, making the return out of scope for the VITA/TCE Programs. Pat explains to the taxpayer that the tax return cannot be prepared at the VITA/TCE site, but he will offer the taxpayer a discount at his paid tax preparation business down the road. Has Pat violated the Volunteer Standards of Conduct (VSC)?
  - a. Yes, it is a violation of the VSC for Pat to solicit business from any taxpayer at the VITA/TCE site.
  - b. No, it is not a violation since the return cannot be prepared at the site.
  - No, none of the VSC addresses soliciting business while volunteering at the VITA/TCE site.
- 6. Ann, an IRS tax law-certified tax preparer, told the taxpayer that cash income does not need to be reported because the IRS will never know about it. Ann prepared the return without the cash income. The designated quality reviewer simply missed this omission and the return was printed, signed, and e-filed. Did the designated quality reviewer violate the Volunteer Standards of Conduct?
  - a. Yes
  - b. No
- 7. Jan, a greeter, overheard an IRS tax law-certified volunteer, Jim, trying to sell insurance to a taxpayer he was helping. Jim is an insurance agent in the community. Jan feels like Jim was pushy, made the taxpayer uncomfortable, and violated Volunteer Standard of Conduct #3. What should Jan do?
  - a. Make an announcement to the taxpayers in the waiting room to ignore Jim if he tries to sell them insurance.
  - b. Tell the site coordinator what she heard, so he can immediately remove Jim from the site and report the incident using the external referral process by sending an email to WI.Voltax@irs.gov.
  - c. Mind her own business and do nothing.
- **8.** Explaining the intake/interview and quality review process is important so the taxpayer understands they are expected to:
  - a. Have a completed Form 13614-C, Intake/Interview & Quality Review Sheet, prior to having the return prepared.
  - b. Answer the tax preparer's additional questions during the interview.
  - c. Participate in the quality review of their tax return.
  - d. All of the above.

- **9.** During the intake process, which of the following should the volunteer verify that the taxpayer and spouse, if applicable, have with them to ensure the taxpayers can be served that day?
  - a. Photo identification for both
  - b. Social Security or taxpayer identification number verification documents for everyone listed on the return
  - c. All tax statement documents, including Forms W-2, 1099-R, etc.
  - d. All of the above
- **10.** To ensure quality service and accurate return preparation, every site is required to have a process for assigning taxpayers to IRS tax law-certified preparers who are certified at or above the level required to prepare their tax return.
  - a. True
  - b. False

Department of the Treasury - Internal Revenue Service

Form **13615** (October 2017)

# Volunteer

# Standards of Conduct Agreement – VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Instructions: All VITA/TCE volunteers (whether paid or unpaid workers) must pass the Volunteer Standards of Conduct Test, and sign and date Form 13615, Volunteer Standards of Conduct Agreement, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, site coordinators, and VITA/TCE tax law instructors must certify in the Intake/Interview & Quality Review and tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, with photo ID, and signs and dates the form

Standards of Conduct: As a volunteer in the VITA/TCE Programs, you must:

- 1) Follow the Quality Site Requirements (QSR).
- Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
- Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
- 4) Not knowingly prepare false returns.
- Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
- Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- · Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- · Termination of grant funds from the IRS to your sponsoring partner; and
- · Referral of your conduct for potential TIGTA and criminal investigations.

**Taxpayer Impact:** Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer as the taxpayer tries to resolve the errors made on his or her return.

**Volunteer Protection:** The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to Publication 1084, Site Coordinator Handbook.

**Privacy Act Notice** – The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.

| Volunteer:                                                                                                                                                   |                                                                                                                                   |                                                              |                                                   |                                                                 |                                                                      |                                                       |                                                                    |                                            |                                                                                              |                                          |                                           |                                                |                                                         |
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| By signing this form, comply with the volu legally.                                                                                                          |                                                                                                                                   |                                                              |                                                   |                                                                 |                                                                      |                                                       |                                                                    |                                            |                                                                                              |                                          |                                           |                                                |                                                         |
| Full name (please prin                                                                                                                                       | nt)                                                                                                                               |                                                              |                                                   |                                                                 |                                                                      |                                                       | Volu                                                               | ınteer                                     | position(s)                                                                                  |                                          |                                           |                                                |                                                         |
| Home address (stree                                                                                                                                          | t, city, state and ZIP                                                                                                            | code)                                                        |                                                   |                                                                 |                                                                      |                                                       |                                                                    |                                            |                                                                                              |                                          |                                           |                                                |                                                         |
| Email address                                                                                                                                                |                                                                                                                                   |                                                              |                                                   | Daytin                                                          | ne teleph                                                            | one                                                   |                                                                    | Sp                                         | onsoring partne                                                                              | r name                                   | e/site na                                 | ame                                            | -                                                       |
| Number of vears vol                                                                                                                                          | Number of years volunteered (including this year) Volunteer signature                                                             |                                                              |                                                   |                                                                 |                                                                      |                                                       |                                                                    |                                            |                                                                                              | Date                                     |                                           |                                                |                                                         |
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| Standards of<br>Conduct<br>(Required for ALL)                                                                                                                | Intake/Interview<br>& Quality                                                                                                     | Basic                                                        | Adv                                               | /anced                                                          | Test f                                                               | Tax Law<br>for Circula                                | ar 230                                                             | Milita                                     | ry International                                                                             | HSA                                      | Puert<br>1                                | o Rico                                         | Foreign<br>Students                                     |
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| *Federal Tax Law Upda<br>To qualify for this certification level can pre<br>in Publication 4012, VIT<br>Note: Advanced Certifica<br>Publication 4396-A, Part | ation, the license infor<br>epare any tax returns t<br>A/TCE Volunteer Reso<br>ation is necessary for o<br>ther Resource Guide, t | mation I<br>hat fall v<br>ource Gu<br>qualificat<br>for more | below within to<br>uide. So<br>tion for<br>inform | must be<br>he scope<br>ee <u>Publi</u><br>r CE Cre<br>nation ab | completed<br>of the VIT<br>cation 108<br>dits, the Fe<br>out require | by the volu<br>A/TCE Pro<br>4, Site Co<br>deral Tax I | nteer and or<br>grams. (Accordinator I<br>aw Update<br>CE Credits. | verified<br>dvanced<br>Handbo<br>e Test d  | by the partner or sit<br>, HSA, Military, etc.<br>ook, for additional<br>oes not qualify the | e coord<br>) A Sco<br>require<br>oluntee | inator. Vo<br>pe of Ser<br><b>ments a</b> | olunteers<br>vice Cha<br>nd instru<br>ive CE C | with this<br>ort is located<br>octions.<br>credits. See |
| Professional designation (Attorney, CPA, or Enro                                                                                                             |                                                                                                                                   |                                                              | (state                                            | sing juris<br>)                                                 | saiction                                                             |                                                       | enrollme                                                           |                                            | istration, or<br>per                                                                         |                                          | date                                      |                                                | iration date<br>rovided)                                |
| Note: SPEC established additional certification is                                                                                                           |                                                                                                                                   |                                                              |                                                   |                                                                 |                                                                      |                                                       |                                                                    |                                            |                                                                                              | wever,                                   | partner                                   | s may e                                        | stablish                                                |
| Site Coordinator, Spo<br>identification for this vo                                                                                                          |                                                                                                                                   |                                                              |                                                   |                                                                 |                                                                      |                                                       |                                                                    | I have                                     | verified the require                                                                         | ed certi                                 | fication I                                | evel(s) a                                      | and photo                                               |
| Approving Official's (site coordinator, spons                                                                                                                |                                                                                                                                   |                                                              | c.)                                               |                                                                 |                                                                      | Approv                                                | ing Offic                                                          | ial's s                                    | ignature and da                                                                              | ate                                      |                                           |                                                |                                                         |
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| Instructions: Complet<br>without a PTIN for Enr<br>governing board requir<br>the completed form to<br>the Site Coordinator (                                 | rolled Agents or Non-<br>ements for obtaining<br>the SPEC Territory C                                                             | credeni<br>CE Cre<br>office/Re                               | tialed<br>edits. T<br>elation                     | preparei<br>The site<br>ship Ma                                 | rs. CPAs, a<br>coordinato<br>nager for f                             | attorneys,<br>or, partner<br>further pro              | or CFPs d<br>designated<br>cessing. <b>R</b>                       | lo not re<br>d officia<br>t <b>efer to</b> | equire a PTIN; how<br>I, or instructor mus<br>the Fact Sheet -                               | ever, to<br>st sign a<br>Contin          | ney mus<br>and date<br>uing Ed            | t check<br>this for                            | with their<br>m and send                                |
| Name as listed on P                                                                                                                                          | TIN card                                                                                                                          |                                                              |                                                   | Volur<br>P -                                                    | nteer Prep                                                           | parer's Ta                                            | ax Identifi                                                        | ication                                    | Number (PTIN)                                                                                | ) CTEC ID number (if applicable) A -     |                                           |                                                |                                                         |
| Address (VITA/TCE S                                                                                                                                          | ite or teaching locati                                                                                                            | on)                                                          |                                                   |                                                                 |                                                                      | Site Identification Number (SIDN) S -                 |                                                                    |                                            |                                                                                              |                                          |                                           |                                                |                                                         |
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| Approving Official's                                                                                                                                         | (printed) name and                                                                                                                | l title (s                                                   | site co                                           | ordinato                                                        | r, sponson                                                           | ing partnei                                           | r, instructo                                                       | or)                                        |                                                                                              |                                          |                                           |                                                |                                                         |
| Approving Official's                                                                                                                                         | signature                                                                                                                         |                                                              |                                                   |                                                                 |                                                                      |                                                       |                                                                    |                                            |                                                                                              | Date                                     | signed                                    | 1                                              |                                                         |

# Intake / Interview and Quality Review Test Questions

# **Directions**

Review the Intake/Interview and Quality Review training and answer the following questions.

- 1. All IRS-certified volunteer preparers participating in the VITA/TCE Programs **must** use Form 13614-C along with an effective interview for every return prepared at the site.
  - a. True
  - b. False
- 2. What should the certified volunteer preparer do before starting the tax return?
  - a. Make sure all questions on Form 13614-C are answered
  - b. Change "Unsure" answers to "Yes" or "No" based on a conversation with the taxpayer
  - c. Verify the return is within your certification level
  - d. All of the above
- **3.** When reviewing Form 13614-C, you see the "Interest" question is marked "Yes" and the taxpayer gives you a Form 1099-INT. You should ask the taxpayer if they had any other interest income.
  - a. True
  - b. False
- **4.** VITA and TCE sites are required to conduct quality reviews:
  - a. Of all the returns prepared by volunteers who have less than two years of experience preparing returns
  - b. Of every return prepared at the site
  - c. Only when there is a Quality Reviewer available
  - d. Of all returns prepared by volunteers with certification levels below Advanced, Military, or International
- **5.** You do not need to see proof of insurance coverage for a taxpayer if you feel that this information is not unusual or questionable.
  - a. True
  - b. False
- **6.** A volunteer must review photo identification for every taxpayer to deter the possibility of identity theft.
  - a. True
  - b. False

- 7. When does the taxpayer sign the tax return?
  - a. Before quality review and before being advised of their responsibility for the accuracy of the information on the return
  - b. Before quality review and after being advised of their responsibility for the accuracy of the information on the return
  - c. After quality review and before being advised of their responsibility for the accuracy of the information on the return
  - d. After quality review and after being advised of their responsibility for the accuracy of the information on the return
- **8.** The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?
  - a. Yes, if it is a returning taxpayer
  - b. Yes, with approval of the Site Coordinator
  - c. No, self review is never an acceptable quality review method
  - d. No, unless you are certified at the Advanced level
- **9.** Which of the following is true?
  - a. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare
  - b. Quality review is conducted after the taxpayer signs the tax return
  - c. Quality review is an effective tool for preparing an accurate tax return
  - d. Taxpayers do not need to be involved in the quality review process
- **10.** As part of the intake process, each site must:
  - Have a process to ensure a return is within the scope of the VITA/TCE Programs
  - b. Identify the certification level needed to prepare a return
  - Have a process to ensure volunteers have the certification needed for the returns they prepare
  - d. All of the above

# Intake / Interview and Quality Review Retest Questions

#### **Directions**

Review the Intake/Interview and Quality Review training and answer the following questions.

- **1.** When should an IRS-certified volunteer preparer participating in the VITA/TCE Programs perform a complete interview of a taxpayer?
  - a. Only when the taxpayer has questions
  - b. Only if the taxpayer has never visited your site
  - c. Only when the site is not busy
  - d. For every return prepared at the site
- **2.** The certified volunteer preparer should verify the return is within their certification level as part of the Intake/Interview process.
  - a. True
  - b. False
- **3.** When reviewing Form 13614-C, you see the "Interest" question is marked "Yes" and the taxpayer gives you a Form 1099-INT. What should you do next?
  - a. Input Form 1099-INT into tax software
  - b. Go to the next question on Form 13614-C
  - c. Ask the taxpayer if they had any other interest income
- **4.** VITA and TCE sites are required to conduct quality reviews of every return prepared at the site.
  - a. True
  - b. False
- 5. A taxpayer tells you that they had health insurance coverage for the entire year, but they did not bring proof of the coverage. This information along with all other information gathered during your interview does not seem unusual or questionable. As a tax preparer, you should:
  - a. Send the taxpayer home to get their insurance card
  - b. Prepare the return using the information without seeing any proof of insurance coverage
  - c. Prepare their return without giving them credit for having health insurance coverage

- 6. What information must a volunteer review to deter the possibility of identity theft?
  - a. Form W-2
  - b. Photo identification
  - c. Last year's tax return
  - d. Medicaid card
- **7.** The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.
  - a. True
  - b. False
- **8.** You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.
  - a. True
  - b. False
- **9.** Which of the following four critical processes for quality review is not correct:
  - a. Engaging the taxpayer in the review process
  - b. Using Google as a main reference for tax law determinations
  - c. Using Form 13614-C, Part VIII as a guide while conducting the quality review
  - d. Comparing source documents provided by the taxpayer
- **10.** Completing a thorough interview before entering taxpayer information into the software helps avoid which of the following potential problems?
  - a. The volunteer may not have the required certifications to prepare the return
  - b. The return may be out of scope
  - c. The taxpayer may not have all the information needed to prepare the return
  - d. All of the above

# **Basic 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.

# **Basic Scenario 1: Calvin and Betty Albright**

#### **Interview Notes**

- Calvin Albright is 69 years old and married. He and his wife, Betty, are both U.S. citizens with valid Social Security numbers.
- · Calvin retired in 2015.
- He received \$7,000 in Social Security payments in 2017.
- Betty, who is 60 years old, was unemployed for four months of 2017, but started a new job and received full health insurance coverage from her employer for the remaining 8 months.
- Betty received unemployment compensation and wages totaling \$30,000 for 2017.
- Betty did not have any health insurance coverage during the time she was unemployed.
- Calvin had Medicare Parts A and B coverage all year.

# **Basic Scenario 1: Test Questions**

- 1. Calvin has qualifying health insurance coverage (also known as minimum essential coverage) as defined under the Affordable Care Act.
  - a. True
  - b. False
- **2.** Calvin and Betty may need to make a shared responsibility payment on their joint return if they don't qualify for an exemption.
  - a. True
  - b. False

#### **Interview Notes**

- Dana is 44, unmarried, and earned \$40,000 in wages.
- Dana's 22-year-old son, Tom, rents an apartment near campus during the school
  year and spends summers at home with his mother. Tom is a full-time student who is
  in his 3rd year of college working towards his degree in chemical engineering.
- · Tom does not have a felony drug conviction.
- Dana paid \$4,000 of Tom's tuition that was not covered by his scholarship.
- Dana provided more than half of her son's support and all the cost of keeping up her son's apartment.
- Tom's only income was \$3,800 in wages.
- Dana and Tom are U.S. citizens and have valid Social Security numbers.

# **Basic Scenario 2: Test Questions**

- 3. Who can claim the American opportunity credit?
  - a. Dana can claim the credit because Tom is her dependent.
  - b. Tom can claim the credit because he is a student.
  - c. Tom and Dana can decide who should claim the credit.
  - d. Neither Dana nor Tom can claim the American opportunity credit.
- 4. Dana's most advantageous allowable filing status is:
  - a. Single
  - b. Head of Household
  - c. Married Filing Separately
  - d. Qualifying Widow

# **Interview Notes**

- Bob is 46 and made \$45,000 in wages in 2017. He divorced in 2014 and has not remarried. He pays all the cost of keeping up his home.
- · Bob's daughter, Joan, lived with him all year.
- Joan is 27, single, and had no income in 2017. She is not disabled.
- Joan's baby, Sara, was born in November 2015. Sara lived in Bob's home since birth.
- Bob provides more than half of the support for both Joan and Sara.
- Bob, Joan, and Sara are all U.S. citizens with valid Social Security numbers.

### **Basic Scenario 3: Test Questions**

- 5. Who can Bob claim as a qualifying child(ren) for the earned income credit?
  - a. Bob has no qualifying children.
  - b. Bob can claim Joan, but not Sara.
  - c. Bob can claim Sara, but not Joan.
  - d. Bob can claim both Joan and Sara.
- **6.** Who can claim Sara as a dependent?
  - a. Joan can claim Sara because she is Sara's mother.
  - b. Bob can claim Sara. Joan cannot claim Sara because Joan is Bob's dependent.
  - c. Bob cannot claim Sara because Sara is not Bob's child.
  - d. No one can claim Sara.

# **Interview Notes**

- Will has lived in the United States since 2000 and has an Individual Taxpayer Identification Number (ITIN).
- · Will is single and 24 years old.
- Will has one child, R.J., who is 3 years old and lived with him all year.
- Will earned \$26,700 in wages. He had no other income.
- Will provided all the support for R.J. and all the costs of keeping up their home.
- Will paid for R.J. to attend day care while he worked.
- R.J. has a valid Social Security number and is a U.S. citizen.

# **Basic Scenario 4: Test Questions**

- **7.** Will may claim R.J. as a dependent on his tax return.
  - a. True
  - b. False
- 8. Is Will able to claim R.J. as a qualifying child for the earned income credit (EIC)?
  - a. Yes, because his income is below the threshold for claiming EIC.
  - b. Yes, because R.J. has a Social Security number.
  - c. No, because Will has an ITIN.
  - d. Both a and b
- 9. Which benefit(s) can Will claim on his tax return? (Choose the best answer)
  - a. Child and dependent care credit
  - b. Child tax credit
  - c. Head of Household filing status
  - d. All of the above

# **Basic Scenario 5: John Crowder and Marsha Kent**

# **Interview Notes**

- John and Marsha are both 30 years old.
- · They are not married and lived together all year.
- Marsha had \$35,000 in wages during 2017. John earned \$10,000 in wages.
- John has two children from a previous relationship. Mark is 9 and Kevin is 6 years old. Mark and Kevin lived with Marsha and John for all of 2017. Mark and Kevin did not provide over half of their own support.
- Marsha paid all the rent, utilities, and household expenses. John occasionally paid for groceries but did not pay any household expenses.
- John, Marsha, Mark, and Kevin are all U.S. citizens with valid Social Security numbers.

# **Basic Scenario 5: Test Questions**

- 10. What are the correct filing statuses?
  - a. Both John and Marsha must file as Single.
  - b. John and Marsha can choose which one files as Head of Household.
  - c. Both John and Marsha can file as Head of Household.
  - d. John can file as Head of Household and Marsha must file as Single.
- **11.** Is it allowable for John and Marsha to each claim one qualifying child for the earned income credit on their individual returns?
  - a. Yes
  - b. No

# **Basic Scenario 6: Linda Findlay**

# **Interview Notes**

- Linda and her spouse have decided to file their tax returns as Married Filing Separately. Linda and her spouse agreed to claim the standard deduction.
- Linda worked as a clerk and earned \$47,000 in wages.
- She had a Form W-2G showing gambling winnings of \$1,000. She tells you she won an additional \$400 for which she did not receive a Form W-2G. She also mentions she had \$1,200 in gambling losses.
- In 2017, she took a computer class at the community college to improve her job skills. She has a student account statement showing she paid \$900 for tuition.
- · Linda does not have any dependents.
- · Linda is a U.S. citizen with a valid Social Security number.

# **Basic Scenario 6: Test Questions**

- **12.** What amount of gambling winnings should be reported as other income on Linda's return?
  - a. \$0
  - b. \$200
  - c. \$1,000
  - d. \$1,400
- **13.** Based on her Married Filing Separately filing status, which education benefit is Linda eligible to claim?
  - a. American opportunity credit
  - b. Lifetime learning credit
  - c. Tuition and fees deduction
  - d. She does not qualify for any education benefit

# **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.

Note: 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**

- Gordon's wife Ellen passed away in 2016 and he has not remarried. He is not sure of his filing status for this year, but mentions he filed a joint return last year.
- Gordon did not receive a Form 1099-INT, but called County Bank and confirmed that in 2017 he received \$25 of interest income in his savings account with no withholding and no early withdrawal penalty.
- Gordon won a \$3,000 prize. He brought his Form W2-G.
- Gordon was covered by Medicare Parts A and B for the whole year.
- If Gordon receives a refund, he would like to deposit half into his checking account and half into his savings account. Documents from his bank show that the routing number for both accounts is: 111000025. His checking account number is 987654321 and his savings account number is 234567890.



| Form <b>13614-C</b> (October 2017)                                                                                  | Intelled Huttamiles Constitute Deviler Oberet |                                  |                                                           |                                                                        |                             |                                                 |                                               |                                    | OMB Number<br>1545-1964                                         |                                            |                                                                           |                                  |                     |
|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------|-----------------------------------------------------------|------------------------------------------------------------------------|-----------------------------|-------------------------------------------------|-----------------------------------------------|------------------------------------|-----------------------------------------------------------------|--------------------------------------------|---------------------------------------------------------------------------|----------------------------------|---------------------|
| You will need:  • Tax Information such as  • Social security cards or  • Picture ID (such as valid                  | ITIN letters for driver's licens              | all perso<br>e) for yo           | ns on you                                                 | ur spo                                                                 | use.                        | You ar<br>comple     If you                     | e respo<br>ete and<br>have qu                 | nsible for<br>accurate<br>estions, | 1-3 of this for<br>the informa<br>information.<br>please ask th | tion on you<br>ne IRS-cert                 | fied volu                                                                 |                                  |                     |
|                                                                                                                     |                                               | To repo                          | rt unethi                                                 | cal be                                                                 | havior to 1                 | the IRS, e                                      | mail us                                       | at <u>wi.volt</u>                  | ighest ethica<br>ax@irs.gov                                     |                                            | S.                                                                        |                                  |                     |
| Part I – Your Personal Inform  1. Your first name GORDON                                                            | ation (If you are                             | M.I.                             | Last na                                                   | ame                                                                    | your name                   | es in the s                                     | ame ord                                       |                                    | year's return)<br>Felephone nui<br>YOUR PHON                    | mber                                       | Are yo                                                                    | ou a U.S. cit                    | tizen?              |
| 2. Your spouse's first name                                                                                         |                                               | M.I.                             | Last n                                                    | ame                                                                    |                             |                                                 |                                               |                                    | Telephone nu                                                    | mber                                       | Is you<br>☐ Ye                                                            |                                  | U.S. citizen?<br>No |
| 3. Mailing address 1932 CALVERT COURT                                                                               | 9                                             |                                  | 5.1                                                       |                                                                        |                             |                                                 | City<br>OUR C                                 | ITY                                |                                                                 |                                            | State<br>YS                                                               | 100                              | IP code<br>OUR ZIP  |
| 4. Your Date of Birth<br>09/21/1947                                                                                 | 5. Your job title RETIRED                     |                                  |                                                           |                                                                        | . Last year<br>. Totally ar |                                                 |                                               | abled [                            | ]Yes ⊠ N                                                        |                                            | -time stud<br>ally blind                                                  | lent                             |                     |
| 7. Your spouse's Date of Birth                                                                                      | 8. Your spouse                                | 's job title                     | 9                                                         | S. Last year, was your spouse:     b. Totally and permanently disabled |                             |                                                 |                                               | Yes N                              | 1800111000                                                      | -time stud                                 | lent                                                                      |                                  |                     |
| 10. Can anyone claim you or you 11. Have you or your spouse:                                                        | our spouse as a                               | depende                          | nt? [                                                     | Yes a.                                                                 | ⊠ No<br>Been a vio          | Unsu                                            |                                               | t? [                               | ] Yes ⊠ N                                                       | lo b. Add                                  | pted a ch                                                                 | ild? 🗌 Y                         | ′es ⊠ No            |
| Part II - Marital Status and                                                                                        |                                               | C-070201 W 1040, 0050            | 4,000                                                     |                                                                        |                             |                                                 |                                               |                                    |                                                                 |                                            | 1 1 "                                                                     |                                  |                     |
| 1. As of December 31, 2017, w you:                                                                                  | ☐ Marri                                       | ced<br>lly Separa                | a. If '<br>b. Di<br>Da<br>ated Da                         | Yes, D<br>d you l<br>ate of f<br>ate of s                              | id you get                  | married in<br>our spouse<br>e<br>aintenance     | 2017?<br>during a                             | any part o                         | civil unions, of the last six n                                 |                                            |                                                                           | Yes                              | lo                  |
| <ol> <li>List the names below of:</li> <li>everyone who lived with you</li> <li>anyone you supported but</li> </ol> |                                               |                                  |                                                           | e)                                                                     |                             |                                                 |                                               | If a                               | dditional spac                                                  |                                            |                                                                           |                                  | ist on page 3       |
| Name (first, last) Do not enter your name or spouse's name below                                                    | Date of Birth (mm/dd/yy) to ex. so. da pa     | lationship<br>you (for<br>ample: | Number of<br>months<br>lived in<br>your home<br>last year | US<br>Citizen<br>(yes/no                                               |                             | Single or<br>Married as<br>of 12/31/17<br>(S/M) | Full-time<br>Student<br>last year<br>(yes/no) | Permanen                           | d Is this                                                       | Did this<br>person<br>provide<br>more than | Did this<br>person<br>have less<br>than \$4,050<br>of income?<br>(yes/no) | Did the taxpayer(s) provide more | Did the taxpayer(s) |
| (-1)                                                                                                                | (5)                                           | (0)                              | (4)                                                       | (6)                                                                    |                             | (g)                                             |                                               | (7)                                |                                                                 | Journey                                    |                                                                           |                                  | (Journal)           |
|                                                                                                                     |                                               |                                  |                                                           |                                                                        |                             |                                                 |                                               |                                    |                                                                 |                                            |                                                                           |                                  |                     |

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|                                                                                                  |                                            |                    |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       | Page 3                           |  |  |  |
|--------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------|--------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|----------------------------------|--|--|--|
| Check appropriate box for                                                                        |                                            |                    |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       |                                  |  |  |  |
| Yes No Unsure Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)  |                                            |                    |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       |                                  |  |  |  |
|                                                                                                  | B) Have health care co                     | verage?            |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       |                                  |  |  |  |
| □ 🛛 □ 2. (E                                                                                      | B) Receive one or more                     | e of these forms   | s? (Check the box)   Form 1095                                     | i-B 🗌 Form                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1095-C                                |                                       |                                  |  |  |  |
| □ 3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]                 |                                            |                    |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       |                                  |  |  |  |
| □ □ 3a. (A) If yes, were advance credit payments made to help you pay your health care premiums? |                                            |                    |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       |                                  |  |  |  |
| □ □ □ 3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?   |                                            |                    |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       |                                  |  |  |  |
| □ ☑ 4. (B) Have an exemption granted by the Marketplace?                                         |                                            |                    |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       |                                  |  |  |  |
| Visit http://www.healthc                                                                         | are.gov/ or call 1-800                     | -318-2596 for r    | more information on health insu                                    | urance options                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | s and assistance.                     |                                       |                                  |  |  |  |
|                                                                                                  |                                            |                    | n your behalf to help pay your l<br>larketplace. Reporting changes |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       |                                  |  |  |  |
| To be Completed by a Cert                                                                        | ified Volunteer Prepare                    | r (Use Publication | n 4012 and check the appropriate box(                              | es) indicating Mi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | nimum Essential Covera                | age (MEC) for e                       | veryone listed on the return.)   |  |  |  |
| Name (List dependents same order as in Part                                                      |                                            | No MEC             | Part Year MEC (mark months with coverage)                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | n (mark months<br>tions applies)      | Exemption<br>All Year                 | Notes                            |  |  |  |
| Taxpayer                                                                                         |                                            |                    | J F M A M J J A S O N D                                            | JFMAM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | JJASOND                               |                                       |                                  |  |  |  |
| Spouse                                                                                           |                                            |                    | J F M A M J J A S O N D                                            | JFMAM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | JJASOND                               |                                       | 1                                |  |  |  |
| Dependent                                                                                        |                                            |                    | J F M A M J J A S O N D                                            | JFMAM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | JJASOND                               |                                       |                                  |  |  |  |
| Dependent                                                                                        |                                            |                    | J F M A M J J A S O N D                                            | JFMAM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | JJASOND                               |                                       |                                  |  |  |  |
| Dependent                                                                                        |                                            |                    | J F M A M J J A S O N D                                            | JFMAM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | JJASOND                               |                                       |                                  |  |  |  |
| Dependent                                                                                        |                                            |                    | J F M A M J J A S O N D                                            | JFMAM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | JJASOND                               |                                       |                                  |  |  |  |
| Part VII – Additional Info                                                                       | mation and Question                        | ns Related to t    | he Preparation of Your Return                                      | -in-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | · · · · · · · · · · · · · · · · · · · |                                       |                                  |  |  |  |
| -                                                                                                |                                            |                    | ot be used for contacts from the Ir                                | nternal Revenu                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | e Service)                            |                                       |                                  |  |  |  |
|                                                                                                  |                                            |                    | ır tax or refund will not change)                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       |                                  |  |  |  |
| Check here if you, or yo                                                                         |                                            |                    |                                                                    | □ Spouse                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                       |                                       |                                  |  |  |  |
| 3. If you are due a refund,                                                                      | would you like:                            |                    |                                                                    | Side Annual Annu |                                       |                                       |                                  |  |  |  |
| a. Direct deposit  ☑ Yes □ No                                                                    |                                            | b. To p<br>□ Y     | urchase U.S. Savings Bonds<br>es 🛮 No                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | c. To split your ref  X Yes           | und between                           | different accounts               |  |  |  |
| 4. If you have a balance du                                                                      | ie, would you like to m                    | ake a payment      | directly from your bank account?                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | □ No                                  |                                       |                                  |  |  |  |
| 5. Have you or your spous                                                                        | e received any letters                     | from the Interna   | al Revenue Service?                                                | ☐ Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ⋈ No                                  |                                       |                                  |  |  |  |
| Many free tax preparation Your answers will be use                                               | 요즘 경험에서 이렇게 하지 않아야 하지 않아 하지 않아 없었다. 그렇게 하다 |                    | noney. The data from the follow                                    | ing questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | s may be used by th                   | nis site to app                       | oly for these grants.            |  |  |  |
| 6. Other than English, wha                                                                       | t language is spoken i                     | n your home?       | NONE                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       | Prefer not to answer             |  |  |  |
| 7. Do you or any member of                                                                       | of your household have                     | e a disability?    | ☐ Yes 🗵 N                                                          | 0 🗆                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Prefer not to answer                  |                                       |                                  |  |  |  |
| 8. Are you or your spouse                                                                        | a Veteran from the U.S                     | S. Armed Force     | s?                                                                 | 0 🗆                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Prefer not to answer                  |                                       |                                  |  |  |  |
| Additional comments                                                                              |                                            |                    |                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       |                                       |                                  |  |  |  |
| Catalog Number 52121E                                                                            |                                            |                    | used in our                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       | · · · · · · · · · · · · · · · · · · · | rm <b>13614-C</b> (Rev. 10-2017) |  |  |  |
| Catalog Nulliber 32121E                                                                          |                                            |                    | www.irs.gov                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       | For                                   | III 10014-0 (Rev. 10-2017)       |  |  |  |

#### Part VIII - IRS-Certified Volunteer Quality Reviewer Section

#### Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse's) identity was verified with a photo ID.
- · The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- · All questions in Parts I through VI have been answered.
- · All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- · The information on pages one through three was correctly addressed and entered on the return.
- · Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- · Filing status was verified and correct.
- · Personal and Dependency Exemptions are entered correctly on the return.
- · All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- · Standard or Itemized Deductions are correct.
- · All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- · Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- · Direct Deposit/Debit and checking/saving account numbers are correct.
- · SIDN is correct on the return.
- · The taxpayer(s) was advised that they are responsible for the information on their return.

| Certified Volunteer Preparer's name/initials (optional) | Certified Volunteer Quality Reviewer's name/initials (optional) |
|---------------------------------------------------------|-----------------------------------------------------------------|
| Additional Tax Preparer notes                           |                                                                 |
|                                                         |                                                                 |
|                                                         |                                                                 |

#### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 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

|                                                   |                 | e's social security number 00-XXXX | OMB No. 1548                                   | 8000-  | FAST! Use                      |                          | he IRS website a<br>irs.gov/efile            |  |
|---------------------------------------------------|-----------------|------------------------------------|------------------------------------------------|--------|--------------------------------|--------------------------|----------------------------------------------|--|
| b Employer identification num                     | ber (EIN)       |                                    | ·                                              | 1 Wa   | iges, tips, other compensation | 2 Federal income         |                                              |  |
| 35-500XXXX                                        |                 |                                    |                                                |        | 7,500.00                       | 750.0                    | 5. T. C. |  |
| c Employer's name, address,                       | and ZIP code    |                                    |                                                | 3 Sc   | cial security wages            | 4 Social security        |                                              |  |
| MAPLE'S BOOK ST                                   | FORE            |                                    |                                                |        | 7,500.00                       | 465.0                    |                                              |  |
| 1225 MAPLE STRE                                   |                 |                                    |                                                | 5 M    | edicare wages and tips         | 6 Medicare tax w<br>108. | 300000000000000000000000000000000000000      |  |
| YOUR CITY, STATE                                  |                 |                                    |                                                | 7.0    | 7,500.00                       |                          | /5                                           |  |
| TOOK CITT, STATE                                  | - 211           |                                    |                                                | / 50   | cial security tips             | 8 Allocated tips         |                                              |  |
| d Control number                                  |                 |                                    | 9 Verification code 10 Dependent care benefits |        |                                |                          |                                              |  |
| e Employee's first name and in                    | nitial Last nan | ne                                 | Suff.                                          | 11 No  | onqualified plans              | 12a See instruction      | ns for box 12                                |  |
| 0000011 550010                                    |                 |                                    |                                                | 13 Sta | tutory Retirement Third-party  | 3                        |                                              |  |
| GORDON FERRIS                                     | NIDT.           |                                    |                                                | 13 5ta | ployee plan sick pay           | 12b                      |                                              |  |
| 1932 CALVERT CO                                   |                 |                                    |                                                | 14 Ott | <u> </u>                       | 12c                      |                                              |  |
| YOUR CITY, STAT                                   | EZIP            |                                    |                                                | 14 00  | ier                            | 0 1                      |                                              |  |
|                                                   |                 |                                    |                                                |        |                                | 12d                      |                                              |  |
|                                                   |                 |                                    |                                                |        |                                | g 1                      |                                              |  |
| f Employee's address and ZIP                      | code            |                                    |                                                |        |                                | *                        |                                              |  |
| 15 State Employer's state ID                      | number          | 16 State wages, tips, etc.         | 17 State incom                                 | ne tax | 18 Local wages, tips, etc.     | 19 Local income tax      | 20 Locality nam                              |  |
| YS 35-500XXXX                                     |                 | 7,500.00                           | 350.00                                         |        |                                |                          |                                              |  |
| to proper of the course property of the course of |                 |                                    |                                                |        |                                |                          |                                              |  |
|                                                   |                 |                                    |                                                |        |                                |                          |                                              |  |
| W-2 Wage Stater                                   | and Tay         | _                                  | 2017                                           | •      | Department                     | of the Treasury-Interna  | al Revenue Senzio                            |  |

| PAYER'S name, street address,<br>country, and ZIP or foreign posts<br>GILMER CORP<br>2250 DELTA AVE<br>YOUR CITY, STATE ZIP |                                     | province,                | \$ 18,000.00<br>2a Taxable amount |                                     |                                                                                              |         | B No. 1545-0119 2017 com 1099-R                     | Distributions From<br>ensions, Annuities,<br>Retirement or<br>Profit-Sharing<br>Plans, IRAs,<br>Insurance<br>Contracts, etc. |                                                                  |  |  |  |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-----------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------|---------|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|--|--|--|
|                                                                                                                             |                                     |                          | 2b                                | Taxable amou                        | int                                                                                          |         | Total<br>distributio                                | n 🔲                                                                                                                          | Copy E<br>Report this                                            |  |  |  |
| PAYER'S federal identification number                                                                                       | RECIPIENT'S identifinumber          | fication                 | 3                                 | 3 Capital gain (included in box 2a) |                                                                                              | 4       | Federal income withheld                             | income on your<br>federal tax<br>return. If this                                                                             |                                                                  |  |  |  |
| 34-600XXXX                                                                                                                  | 130-00-XXXX                         |                          | \$                                |                                     |                                                                                              | \$      | 1,800.00                                            |                                                                                                                              | form shows<br>federal income                                     |  |  |  |
| GORDON FERRIS                                                                                                               | RECIPIENT'S name  GORDON FERRIS     |                          |                                   |                                     | 5 Employee contributions<br>/Designated Roth<br>contributions or<br>insurance premiums<br>\$ |         | Net unrealized<br>appreciation in<br>employer's sec |                                                                                                                              | tax withheld in<br>box 4, attach<br>this copy to<br>your return. |  |  |  |
| Street address (including apt. no. 1932 CALVERT COURT                                                                       | s.)                                 |                          | 7 Distribution code(s)            | IRA/<br>SEP/<br>SIMPLE              | \$                                                                                           | 8 Other |                                                     | This information is being furnished to the Internal                                                                          |                                                                  |  |  |  |
| City or town, state or province, co                                                                                         | untry, and ZIP or foreig            | n postal code            | o ou rour porcontago or total     |                                     |                                                                                              |         |                                                     | Revenue Service.                                                                                                             |                                                                  |  |  |  |
| 10 Amount allocable to IRR within 5 years                                                                                   | 11 1st year of desig. Roth contrib. | FATCA filing requirement | \$                                | State tax withh                     | eld                                                                                          | 13      | State/Payer's st                                    | ate no.                                                                                                                      | 14 State distribution<br>\$                                      |  |  |  |
| \$                                                                                                                          |                                     |                          | \$                                |                                     | procedure and 1000                                                                           | 2,000   |                                                     |                                                                                                                              | \$                                                               |  |  |  |
| Account number (see instructions)                                                                                           |                                     |                          |                                   | 15 Local tax withheld<br>\$         |                                                                                              |         | Name of localit                                     | y                                                                                                                            | 17 Local distribution \$                                         |  |  |  |
|                                                                                                                             |                                     |                          | \$                                |                                     |                                                                                              |         |                                                     |                                                                                                                              | \$                                                               |  |  |  |

| /01/                                               | F YOUR SOCIAL SECURITY BE<br>REVERSE FOR MORE INFOR |                                   | SHOWN IN BOX 5 MAY BE TAXABLE INCOME.                |  |  |  |  |
|----------------------------------------------------|-----------------------------------------------------|-----------------------------------|------------------------------------------------------|--|--|--|--|
| Gordon Fe                                          | erris                                               | Box 2. Be                         | neficiary's Social Security Number 130-00-XXXX       |  |  |  |  |
| Sox 3. Benefits Paid in 2017<br>\$16,000.00        | Box 4. Benefits Repaid to SSA                       | A in 2017                         | Box 5. Net Benefits for 2017 (Box 3 minu \$16,000.00 |  |  |  |  |
| 그리고 살이 아이지 아이지는 하시고 하지만 하지만 하지 않는데 모든 것 같다.        | emiums deducted                                     | Box 6. Vo                         | luntary Federal Income Tax Withholding               |  |  |  |  |
|                                                    |                                                     | Box 7. Address 1932 Calvert Court |                                                      |  |  |  |  |
| Total Additions:                                   |                                                     |                                   |                                                      |  |  |  |  |
| Total Additions:<br>Benefits for 2017:<br>\$16,000 |                                                     | Your                              | City, State Zip                                      |  |  |  |  |

| PAYER'S name, street address, city of ZIP or foreign postal code             | town, province or state, country, and | 1 Reportable winnings                                | 2 Date won                                 | OMB No. 1545-0238                                          |  |  |  |
|------------------------------------------------------------------------------|---------------------------------------|------------------------------------------------------|--------------------------------------------|------------------------------------------------------------|--|--|--|
|                                                                              |                                       | \$ 3,000.00                                          | 5/28/2017                                  | 2017<br>Form W-2G<br>Certain                               |  |  |  |
| ORLEANS CASINO<br>222 RACINE ROAD                                            |                                       | 3 Type of wager<br>RAFFLE                            | 4 Federal income tax withheld<br>\$ 750.00 |                                                            |  |  |  |
| YOUR CITY, STATE ZIP                                                         |                                       | 5 Transaction                                        | 6 Race                                     | Gambling                                                   |  |  |  |
| PAYER'S federal identification number                                        | PAYER'S telephone number              | 7 Winnings from identical wagers<br>\$               | 8 Cashier<br>VP                            | Winnings                                                   |  |  |  |
| 38-600XXXX                                                                   | YOUR PHONE #                          | Winner's taxpayer identification no.     130-00-XXXX | 10 Window                                  | This information is being furnished to the Internal        |  |  |  |
| WINNER'S name                                                                | TOURTHONE #                           | 11 First I.D.                                        | 12 Second I.D.                             | Revenue Service                                            |  |  |  |
| GORDON FERRIS                                                                |                                       | YS987654                                             | YS 316-00-XXXX                             | <u> </u>                                                   |  |  |  |
| Street address (including apt. no.)                                          |                                       | 13 State/Payer's state identification no.            | 14 State winnings                          | Copy B Report this income on your federal tax              |  |  |  |
| 1932 CALVERT COURT                                                           |                                       |                                                      | \$                                         |                                                            |  |  |  |
| City or town, province or state, count YOUR CITY, STATE ZIP                  | ry, and ZIP or foreign postal code    | 15 State income tax withheld                         | 16 Local winnings                          | return. If this form shows federal                         |  |  |  |
| TOOK OITT, OTATE EI                                                          |                                       | \$                                                   | \$                                         | incom                                                      |  |  |  |
|                                                                              |                                       | 17 Local income tax withheld                         | 18 Name of locality                        | tax withheld i<br>box 4, attach thi<br>copy to your return |  |  |  |
|                                                                              |                                       | \$                                                   |                                            |                                                            |  |  |  |
| Under penalties of perjury, I declare correctly identify me as the recipient |                                       |                                                      |                                            |                                                            |  |  |  |
| Signature ►                                                                  |                                       | Date ►                                               |                                            |                                                            |  |  |  |

# **Basic Scenario 7: Test Questions**

| 14. | What is Gordon's filing status on his 2017 tax return?                                                                      |
|-----|-----------------------------------------------------------------------------------------------------------------------------|
|     | a. Single                                                                                                                   |
|     | b. Qualifying Widower                                                                                                       |
|     | c. Head of Household                                                                                                        |
|     | d. Married Filing Jointly                                                                                                   |
|     | The \$25 of savings account interest is <b>not required</b> to be reported on the return since no Form 1099-INT was issued. |
|     | a. True                                                                                                                     |
|     | b. False                                                                                                                    |
| 16. | How much of Gordon's Social Security is taxable?                                                                            |
|     | a. \$0                                                                                                                      |
|     | b. \$16,000                                                                                                                 |
|     | c. \$13,600                                                                                                                 |
|     | d. \$6,646                                                                                                                  |
| 17. | Gordon is over 65. How does that affect his tax return?                                                                     |
|     | a. There is no effect.                                                                                                      |
|     | b. It increases his standard deduction.                                                                                     |
|     | c. It increases his personal exemptions.                                                                                    |
|     | d. He must itemize his deductions.                                                                                          |
| 18. | What is the total amount of Gordon's federal income tax withholding?                                                        |
|     | a. \$750                                                                                                                    |
|     | b. \$1,500                                                                                                                  |
|     | c. \$1,800                                                                                                                  |
|     | d. \$3,300                                                                                                                  |
| 19. | What form must be used to split Gordon's refund?                                                                            |
|     | a. Form 8888                                                                                                                |
|     | b. Form 8880                                                                                                                |

c. Form 8862

d. There is no form. A refund can't be split.

#### **Basic Scenario 8: Valerie Sinclair**

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

Note: 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**

- Valerie's husband, Donald, died in March 2013. She has not remarried. She has two sons, Ethan and Patrick, and one daughter, Annie, who lived with her all year.
- Valerie paid more than half of the support for Annie and Patrick and all of the cost of keeping up the home.
- Her son, Ethan, graduated from college two years ago. He is working and earned wages of \$30,000. He provides more than half of his own support.
- Valerie is paying off a student loan that she took out for her son Ethan's qualified education expenses at an eligible institution. He was her dependent when she took out the loan.
- Valerie is a seasonal employee and was laid off in December. She received unemployment income.
- She cashed in her 401(k) savings and used the money for household expenses. She does not qualify for any exception to the additional tax on early distributions.
- Her son, Patrick, attended after-school care while Valerie worked.
- The volunteer is not sure if Valerie had qualified health insurance from her employer all year since she was laid off in December. Valerie mentions that her employer confirmed that she and her children, Annie and Patrick, had health insurance coverage all year. Ethan had MEC all year through his employer.



Patrick Sinclair

Annie Sindair

| Form <b>13614-C</b><br>(October 2017)                                                                                                           |                                                                                   | Inta                                                                                                   |                                                         |                           |                                                                       | ury - Internal<br>Qualit                        |                                               | Service<br>view S                                        | heet                                                                     |                                                                      |                                                                     | 10.17.4                                                               | Number<br>-1964                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------|-----------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| You will need: Tax Information such a Social security cards o Picture ID (such as vali                                                          | r ITIN letters f                                                                  | 1099, 1098<br>or all perso                                                                             | , 1095.<br>ns on yo                                     | our tax i                 | eturn.                                                                | Please     You are complete.                    | comple<br>e respon                            | te pages 1<br>nsible for t<br>accurate ir                | -3 of this formation.                                                    | tion on you                                                          |                                                                     |                                                                       |                                                                                        |
|                                                                                                                                                 | Volunteer                                                                         | s are traine<br>To repo                                                                                |                                                         |                           |                                                                       |                                                 |                                               | old the hig<br>at wi.volta                               |                                                                          | standards                                                            | 3.                                                                  |                                                                       |                                                                                        |
| Part I - Your Personal Inform                                                                                                                   | nation (If you                                                                    | are filing a jo                                                                                        | int return                                              | , enter y                 | our name                                                              | es in the sa                                    | ame orde                                      | er as last ye                                            | ear's return)                                                            |                                                                      |                                                                     |                                                                       |                                                                                        |
| Your first name     VALERIE                                                                                                                     |                                                                                   | M.I.                                                                                                   | Last na                                                 |                           |                                                                       |                                                 |                                               |                                                          | lephone nur                                                              |                                                                      | Are yo                                                              | e you a U.S. citizen?<br>Yes □ No                                     |                                                                                        |
| 2. Your spouse's first name                                                                                                                     |                                                                                   | M.I.                                                                                                   | Last n                                                  | ame                       |                                                                       |                                                 |                                               | Те                                                       | lephone nur                                                              | mber                                                                 | Is you<br>☐ Ye                                                      |                                                                       | U.S. citizen?<br>No                                                                    |
| 3. Mailing address 129 PENNINGTON PLACE                                                                                                         |                                                                                   |                                                                                                        | *                                                       |                           |                                                                       |                                                 | ity<br>OUR CI                                 | TY                                                       |                                                                          |                                                                      | State<br>YS                                                         | 1.5                                                                   | IP code<br>OUR ZIP                                                                     |
| 4. Your Date of Birth                                                                                                                           | 5. Your job t                                                                     | title                                                                                                  |                                                         | 6.                        | Last year                                                             | were you                                        | :                                             |                                                          |                                                                          | a. Full                                                              | -time stud                                                          | lent 🗆 `                                                              | ′es ⊠ No                                                                               |
| 04/29/1968                                                                                                                                      | MED ASSIS                                                                         | TANT                                                                                                   |                                                         | b.                        | Totally ar                                                            | d permane                                       | ently disa                                    | abled 🗌                                                  | Yes 🛛 N                                                                  | o c. Leg                                                             | ally blind                                                          |                                                                       | ′es ⊠ No                                                                               |
| 7. Your spouse's Date of Birth                                                                                                                  | 8. Your spor                                                                      | use's job title                                                                                        | Э                                                       | 9.                        | Last year                                                             | , was your                                      | spouse:                                       |                                                          |                                                                          | a. Full                                                              | -time stud                                                          | lent 🗌 `                                                              | ′es □ No                                                                               |
|                                                                                                                                                 |                                                                                   |                                                                                                        |                                                         | b.                        | Totally ar                                                            | d permane                                       | ently disa                                    | abled 🗌                                                  | Yes 🗌 N                                                                  | o c. Leg                                                             | ally blind                                                          |                                                                       | ′es □ No                                                                               |
| 10. Can anyone claim you or y                                                                                                                   | our spouse as                                                                     | a depende                                                                                              | nt?                                                     | ☐ Yes                     | ⋈ No                                                                  | ☐ Unsu                                          | re                                            |                                                          |                                                                          |                                                                      |                                                                     |                                                                       |                                                                                        |
| 11. Have you or your spouse:                                                                                                                    |                                                                                   |                                                                                                        |                                                         | a. E                      | Been a vic                                                            | tim of ider                                     | itity theft                                   | ?                                                        | Yes ⊠ N                                                                  | o b. Add                                                             | pted a ch                                                           | ild? 🔲 🗅                                                              | 'es ⊠ No                                                                               |
| Part II - Marital Status and                                                                                                                    | d Household                                                                       | Informati                                                                                              | on                                                      |                           |                                                                       |                                                 |                                               |                                                          |                                                                          |                                                                      |                                                                     |                                                                       |                                                                                        |
| 1. As of December 31, 2017, v                                                                                                                   | vere 🗌 Ne                                                                         | ever Married                                                                                           | (Th                                                     | nis inclu                 | des regist                                                            | ered dome                                       | estic part                                    | tnerships, c                                             | ivil unions, d                                                           | or other for                                                         | nal relatio                                                         | nships und                                                            | er state law)                                                                          |
| you:                                                                                                                                            | ☐ Ma                                                                              | arried                                                                                                 | a. If                                                   | Yes, Did                  | d you get                                                             | married in                                      | 2017?                                         |                                                          |                                                                          |                                                                      |                                                                     | Yes 🗌 I                                                               | No                                                                                     |
|                                                                                                                                                 |                                                                                   |                                                                                                        |                                                         |                           |                                                                       |                                                 | during a                                      | iny part of t                                            | he last six m                                                            | nonths of 20                                                         | )17?                                                                | Yes 🗌 I                                                               | No                                                                                     |
|                                                                                                                                                 |                                                                                   | vorced                                                                                                 | m 33                                                    |                           | al decree                                                             |                                                 |                                               |                                                          |                                                                          | _==                                                                  |                                                                     |                                                                       |                                                                                        |
|                                                                                                                                                 |                                                                                   | gally Separa                                                                                           |                                                         |                           |                                                                       | aintenance                                      | e agreen                                      | nent                                                     |                                                                          |                                                                      |                                                                     |                                                                       |                                                                                        |
|                                                                                                                                                 | ⊠ W                                                                               | idowed                                                                                                 | Υe                                                      | ear of sp                 | ouse's de                                                             | eath                                            |                                               | 3/14/                                                    | 13                                                                       |                                                                      |                                                                     |                                                                       |                                                                                        |
|                                                                                                                                                 |                                                                                   |                                                                                                        |                                                         |                           |                                                                       |                                                 |                                               |                                                          |                                                                          | _                                                                    |                                                                     |                                                                       |                                                                                        |
| List the names below of:     everyone who lived with y                                                                                          |                                                                                   | No. 20 20 20 20 20 20 20 20 20 20 20 20 20                                                             | ur spouse                                               | e)                        |                                                                       |                                                 |                                               |                                                          |                                                                          | e is needed                                                          | d check he                                                          | ere 🗌 and                                                             | ist on page 3                                                                          |
|                                                                                                                                                 | ou last year (o                                                                   | ther than yo                                                                                           |                                                         | e)                        |                                                                       | Post Special                                    |                                               |                                                          | ditional spac                                                            |                                                                      |                                                                     |                                                                       | ist on page 3                                                                          |
| • everyone who lived with y                                                                                                                     | ou last year (o                                                                   | ther than yo<br>th you last y<br>Relationship<br>to you (for<br>example:<br>son,                       |                                                         | US<br>Citizen<br>(yes/no) | Resident<br>of US,<br>Canada,<br>or Mexico<br>last year<br>(yes/no)   | Single or<br>Married as<br>of 12/31/17<br>(S/M) | Full-time<br>Student<br>last year<br>(yes/no) |                                                          | ditional spac                                                            | Did this person provide more than                                    |                                                                     |                                                                       | Did the taxpayer(s) pay more than half the cost of maintaining a home for this         |
| everyone who lived with y     anyone you supported but  Name (first, last) Do not enter your name or spouse's name below  (a)                   | ou last year (o did not live wi                                                   | ther than yo th you last y Relationship to you (for example: son, daughter, parent, none, etc) (c)     | ear  Number of months lived in your home last year      | US<br>Citizen<br>(yes/no) | of US,<br>Canada,<br>or Mexico<br>last year<br>(yes/no)               | Married as of 12/31/17 (S/M)                    | Student<br>last year<br>(yes/no)              | If add                                                   | To be co Is this person a qualifying child/relative of any other person? | Did this<br>person<br>provide<br>more than<br>50% of his/<br>her own | y a Certification Did this person have less than \$4,050 of income? | Did the taxpayer(s) provide more than 50% of support for this person? | Did the taxpayer(s) pay more than half the cost of maintaining a home for this         |
| everyone who lived with y     anyone you supported but  Name (first, last) Do not enter your name or spouse's name below  (a)  PATRICK SINCLAIR | ou last year (o did not live wi Date of Birth (mm/dd/yy)  (b)  06/06/07           | ther than yo th you last y Relationship to you (for example: son, daughter, parent, none, etc) (c) SON | Number of months lived in your home last year           | US<br>Citizen<br>(yes/no) | of US,<br>Canada,<br>or Mexico<br>last year<br>(yes/no)<br>(f)<br>YES | Married as of 12/31/17 (S/M) (g) S              | Student last year (yes/no)  (h)  YES          | If add Totally and Permanently Disabled (yes/no)  (i) NO | To be co Is this person a qualifying child/relative of any other person? | Did this person provide more than 50% of his/her own support?        | y a Certification Did this person have less than \$4,050 of income? | Did the taxpayer(s) provide more than 50% of support for this person? | Did the taxpayer(s) pay more than half the cost or maintaining a home for this person? |
| everyone who lived with y     anyone you supported but  Name (first, last) Do not enter your name or spouse's name below  (a)                   | ou last year (o did not live wi Date of Birth (mm/dd/yy)  (b)  06/06/07  11/27/91 | ther than yo th you last y Relationship to you (for example: son, daughter, parent, none, etc) (c)     | Number of months lived in your home last year (d) 12 12 | US<br>Citizen<br>(yes/no) | of US,<br>Canada,<br>or Mexico<br>last year<br>(yes/no)               | Married as of 12/31/17 (S/M)                    | Student<br>last year<br>(yes/no)              | If add                                                   | To be co Is this person a qualifying child/relative of any other person? | Did this person provide more than 50% of his/her own support?        | y a Certification Did this person have less than \$4,050 of income? | Did the taxpayer(s) provide more than 50% of support for this person? | Did the taxpayer(s) pay more than half the cost or maintaining a home for this person? |

| 2            |                           |                          |                         |                    |                                                                   |                   |                                 |                       | Page 3                       |
|--------------|---------------------------|--------------------------|-------------------------|--------------------|-------------------------------------------------------------------|-------------------|---------------------------------|-----------------------|------------------------------|
| Check app    | propriate k               | ox for each              | question in ea          | ach section        |                                                                   |                   |                                 |                       |                              |
| Yes No       | Unsure                    |                          |                         |                    | ear, did you, your spouse, or de                                  | pendent(s)        |                                 |                       |                              |
|              |                           | 1. (B) Have              | health care cov         | verage?            |                                                                   |                   |                                 |                       |                              |
|              |                           | 2. (B) Recei             | ve one or more          | of these form      | s? (Check the box)  Form 1095                                     | 5-B ☐ Form        | n 1095-C                        |                       |                              |
|              |                           |                          | •                       | •                  | place (Exchange)? [Provide Form                                   | 555               |                                 |                       |                              |
|              |                           | 3a. (A) If               | yes, were adva          | ance credit pay    | yments made to help you pay you                                   | r health care p   | remiums?                        |                       |                              |
|              |                           | 3b. (A) If               | yes, Is everyor         | ne listed on yo    | ur Form 1095-A being claimed on                                   | this tax return   | ?                               |                       |                              |
|              |                           | 4. (B) Have              | an exemption (          | granted by the     | Marketplace?                                                      | 9.00.             | 6.000 PR 8.0                    |                       |                              |
| Visit http:  | ://www.he                 | althcare.gov             | <i>l</i> or call 1-800- | -318-2596 for      | more information on health ins                                    | urance option     | s and assistance.               |                       |                              |
| as, incom    |                           | status or fa             |                         |                    | on your behalf to help pay your<br>Marketplace. Reporting changes |                   |                                 |                       |                              |
| To be Com    | npleted by a              | a Certified Vol          | unteer Prepare          | r (Use Publication | on 4012 and check the appropriate box                             | (es) indicating M | inimum Essential Cover          | age (MEC) for eve     | ryone listed on the return.) |
|              | ist depend<br>order as ir | lents in the<br>Part II) | MEC<br>Entire Year      | No MEC             | Part Year MEC (mark months with coverage)                         | 35/0              | on (mark months otions applies) | Exemption<br>All Year | Notes                        |
| Taxpayer     |                           |                          |                         |                    | J F M A M J J A S O N D                                           | JFMAM             | IJJASOND                        |                       |                              |
| Spouse       |                           |                          |                         |                    | J F M A M J J A S O N D                                           | JFMAM             | IJJASOND                        |                       |                              |
| Dependent    | nt                        |                          |                         |                    | J F M A M J J A S O N D                                           | JFMAM             | IJJASOND                        |                       |                              |
| Dependent    | nt                        |                          |                         |                    | J F M A M J J A S O N D                                           | JFMAM             | IJJASOND                        |                       |                              |
| Dependent    | nt                        |                          |                         |                    | J F M A M J J A S O N D                                           | JFMAM             | IJJASOND                        |                       |                              |
| Dependent    | ıt                        |                          |                         |                    | J F M A M J J A S O N D                                           | JFMAN             | IJASOND                         |                       |                              |
| Part VII – A | Additional                | Information              | and Question            | s Related to       | the Preparation of Your Return                                    | 21                | 3                               | 1                     |                              |
| 1. Provide a | an email a                | ddress (optio            | nal) (this email        | address will n     | not be used for contacts from the li                              | nternal Reven     | ue Service)                     |                       |                              |
| 2. Presiden  | ntial Electio             | on Campaign              | Fund (If you ch         | neck a box, yo     | ur tax or refund will not change)                                 |                   | 1. *                            |                       |                              |
| Check he     | ere if you,               | or your spous            | se if filing jointly    | y, want \$3 to g   | o to this fund 🔀 You                                              | □ Spouse          |                                 |                       |                              |
| a. Direct    | t deposit                 | fund, would y            | ou like:                |                    | purchase U.S. Savings Bonds                                       |                   | c. To split your ref            |                       | fferent accounts             |
| ⊠ Ye         |                           | □ No                     |                         |                    | -                                                                 |                   | ☐ Yes                           | ⊠ No                  |                              |
| N            |                           |                          |                         |                    | t directly from your bank account?                                | _                 | ⊠ No                            |                       |                              |
|              |                           |                          | •                       |                    | al Revenue Service?                                               | ☐ Yes             | ⊠ No                            |                       |                              |
| Your answ    | vers will b               | e used only              | for statistical         | purposes.          | money. The data from the follov                                   | ving question     | s may be used by th             |                       |                              |
|              |                           |                          | ige is spoken ir        |                    |                                                                   | 200 DO            |                                 |                       | refer not to answer          |
|              |                           |                          | nousehold have          | •                  | ☐ Yes        N                                                    |                   | Prefer not to answer            |                       |                              |
| 8. Are you   | or your sp                | ouse a Vetera            | an from the U.S         | S. Armed Force     | es? ☐ Yes                                                         | 0 🗌               | Prefer not to answer            |                       |                              |
| Additional   | comments                  |                          |                         |                    |                                                                   |                   |                                 |                       |                              |
| Catalog Numb | her 52121F                |                          |                         |                    | www.irs.gov                                                       |                   |                                 | Form                  | 13614-C (Rev. 10-2017)       |

#### Part VIII - IRS-Certified Volunteer Quality Reviewer Section

#### Review the tax return with the taxpayer to ensure:

- · Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/guality reviewer are certified to prepare/review this return and return is within scope of the program.
- · All questions in Parts I through VI have been answered.
- · All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- · Filing status was verified and correct.
- · Personal and Dependency Exemptions are entered correctly on the return.
- · All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- · Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- · Standard or Itemized Deductions are correct.
- · All credits are correctly reported.
- · All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- · Any Shared Responsibility Payments are correct.
- · Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- · Direct Deposit/Debit and checking/saving account numbers are correct.
- · SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

| Certified Volunteer Preparer's name/initials (optional) | Certified Volunteer Quality Reviewer's name/initials (optional) |
|---------------------------------------------------------|-----------------------------------------------------------------|
| Additional Tax Preparer notes                           |                                                                 |
|                                                         |                                                                 |
|                                                         |                                                                 |
| Privacy A                                               | Act and Paperwork Reduction Act Notice                          |

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 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

| YS   35-600XXXX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                | a Employee's so<br>259-00- | cial security number    | OMB No. 1545-0  |                    | Safe, accurate,<br>FAST! Use                   | ≁file            |            | IRS website a<br>gov/efile |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|----------------------------|-------------------------|-----------------|--------------------|------------------------------------------------|------------------|------------|----------------------------|
| C Employer's name, address, and ZIP code  MARICOPA MEDICAL SERVICES 1270 WEST 29TH STREET YOUR CITY, STATE ZIP  d Control number  e Employee's first name and initial  Last name  VALERIE SINCLAIR 129 PENNINGTON PLACE YOUR CITY, STATE ZIP  f Employee's address and ZIP code  15 State  Employee's state ID number  16 State wages, tips, etc.  17 State income tax  18 Local wages, tips, etc.  19 Local income tax  20 Localit  27 Social security wages 37,000.00  5 Medicare wages and tips 37,000.00  5 Medicare wages and tips 37,000.00  5 Medicare wages and tips 37,000.00  5 Medicare tax withheld 6 Medicare tax withheld 5 Medicare tax withheld 5 Medicare tax withheld 6 Medicare tax withheld 7 Notal tax withheld 8 Medicare tax withheld 8 Medicare tax withheld 8 Medicare tax withheld 8 Notal tax withheld 8 Medicare tax withheld 9 Verification code 10 Dependent care benefits 12 Dependent care ben | 10 10                          | per (EIN)                  | 2.30-2.29 1 0031        | <u>'</u>        | 1 Wage             | 1000 PA 00                                     |                  |            |                            |
| MARICOPA MEDICAL SERVICES 1270 WEST 29TH STREET YOUR CITY, STATE ZIP  d Control number  e Employee's first name and initial 128 See instructions for box 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                | No. 11101                  |                         |                 |                    |                                                | 1277             | ,          | 7.1                        |
| MARICOPA MEDICAL SERVICES 1270 WEST 29TH STREET YOUR CITY, STATE ZIP  d Control number  e Employee's first name and initial 12a See instructions for box 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | c Employer's name, address, a  | and ZIP code               |                         |                 | 3 Soci             |                                                |                  |            |                            |
| 1270 WEST 29TH STREET YOUR CITY, STATE ZIP  37,000.00  7 Social security tips  8 Allocated tips  8 Allocated tips  10 Dependent care benefits  11 Nonqualified plans  12a See instructions for box 12 On Double (10 Dependent care benefits)  13 Statutory Petriement Third-party plan sick party plan sick pa | MARICORA MEDIC                 | AI SERVICES                |                         | -               |                    |                                                |                  | ,          | 000                        |
| YOUR CITY, STATE ZIP  7 Social security tips  8 Allocated tips  8 Allocated tips  8 Allocated tips  9 Verification code  10 Dependent care benefits  12a See instructions for box 12 DD 6,800.00  VALERIE SINCLAIR 129 PENNINGTON PLACE YOUR CITY, STATE ZIP  14 Other  15 State Employee's address and ZIP code  15 State Employer's state ID number YS 35-600XXXX  37,000.00  17 State income tax 2,238.00  18 Local wages, tips, etc. 19 Local income tax 20 Locality 20 Locality 21 Local income tax 20 Locality 21 Local income tax 22 Locality 23 Locality 24 Local income tax 25 Local income tax 27 Locality 28 Local wages, tips, etc. 29 Locality 20 Locality 21 Local income tax 20 Locality 21 Local income tax 22 Locality 23 Locality 24 Local income tax 25 Locality 26 Locality 27 Local income tax 28 Local wages, tips, etc. 37 Local income tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                |                            |                         |                 | 5 Med              |                                                | 6 Medica         |            |                            |
| d Control number  e Employee's first name and initial Last name  Suff. 11 Nonqualified plans  12a See instructions for box 12  DD 6,800.00  VALERIE SINCLAIR 129 PENNINGTON PLACE YOUR CITY, STATE ZIP  14 Other  15 State Employee's address and ZIP code  Employee's address and ZIP code  15 State Employer's state ID number YS 35-600XXXX  37,000.00  10 Dependent care benefits  12a See instructions for box 12  DD 6,800.00  13 Statutory Retirement Third-party plan sick party plan  |                                | 0.700.770.7700             |                         | -               | 7 Soci             |                                                | 8 Allocate       |            | U                          |
| e Employee's first name and initial Last name  VALERIE SINCLAIR 129 PENNINGTON PLACE YOUR CITY, STATE ZIP  14 Other  15 State Employee's address and ZIP code  15 State Employer's state ID number YS   35-600XXXX   37,000.00   2,238.00   11 Nonqualified plans   12a See instructions for box 12   12b   12b   12b   12b   12b   12c   12c   12d    | 10010111,01711                 |                            |                         |                 | 7 3001             | ai security tips                               | 6 Allocate       | d ups      |                            |
| VALERIE SINCLAIR 129 PENNINGTON PLACE YOUR CITY, STATE ZIP  14 Other  15 State Employer's state ID number YS   35-600XXXX   37,000.00   2,238.00   18 Local wages, tips, etc.   19 Local income tax   20 Localit   20 | d Control number               |                            |                         |                 | 9 Verif            | ication code                                   | 10 Depend        | lent care  | benefits                   |
| VALERIE SINCLAIR 129 PENNINGTON PLACE YOUR CITY, STATE ZIP  14 Other  15 State Employer's state ID number YS   35-600XXXX   37,000.00   2,238.00   18 Local wages, tips, etc.   19 Local income tax   20 Localit   20 | e Employee's first name and in | nitial Last name           |                         | Suff.           | 1 None             | qualified plans                                | 12a See ins      | structions | for box 12                 |
| 129 PENNINGTON PLACE YOUR CITY, STATE ZIP  14 Other  12c                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                |                            |                         |                 |                    | ,                                              | B DD             | 6,80       | 00.00                      |
| 129 PENNINGTON PLACE YOUR CITY, STATE ZIP  14 Other  12c  12d  2 12d  3 12d  3 2 12d  4 2 12d  5 2 1 12d  5 2 1 12d  5 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | VALERIE SINCLAIR               | ₹                          |                         | 1               | 3 Statute<br>emplo | ory Retirement Third-part<br>yee plan sick pay | y 12b            | 620,000    |                            |
| f Employee's address and ZIP code  15 State                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>129 PENNINGTON</b>          | PLACE                      |                         |                 |                    |                                                | oge              |            |                            |
| f Employee's address and ZIP code  15 State Employer's state ID number  YS   35-600XXXX   37,000.00   2,238.00   18 Local wages, tips, etc.   19 Local income tax   20 Localit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | YOUR CITY, STATE               | ZIP                        |                         | 1               | 4 Other            | T)                                             | 12c              |            |                            |
| f Employee's address and ZIP code  15 State Employer's state ID number  YS   35-600XXXX   37,000.00   2,238.00   18 Local wages, tips, etc.   19 Local income tax   20 Localit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                |                            |                         |                 |                    |                                                | o d e            |            |                            |
| 15 State         Employer's state ID number         16 State wages, tips, etc.         17 State income tax         18 Local wages, tips, etc.         19 Local income tax         20 Localit           YS         35-600XXXX         37,000.00         2,238.00         18 Local wages, tips, etc.         19 Local income tax         20 Localit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                |                            |                         |                 |                    |                                                | 12d              |            |                            |
| 15 State         Employer's state ID number         16 State wages, tips, etc.         17 State income tax         18 Local wages, tips, etc.         19 Local income tax         20 Localit           YS         35-600XXXX         37,000.00         2,238.00         18 Local wages, tips, etc.         19 Local income tax         20 Localit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | f Employee's address and 7ID   | anda                       |                         |                 |                    |                                                | d<br>e           |            |                            |
| YS   35-600XXXX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                | or on sea                  | State wages, tips, etc. | 17 State income | tax                | 18 Local wages, tips, etc.                     | 19 Local incon   | ne tax     | 20 Locality nan            |
| W_9 Wage and Tax Department of the Treasury—Internal Revenue S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | YS   35-600XXXX                |                            | 37,000.00               | 2,238.00        |                    |                                                |                  |            |                            |
| Wage and Tax Department of the Treasury—Internal Revenue S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | f.                             |                            |                         |                 |                    |                                                |                  |            |                            |
| TAI_= Trage and Tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | TTT O Work                     | and Tay                    | _                       |                 | _                  | Denartment                                     | of the Treasury  | -Internal  | Revenue Servi              |
| TULIC Statement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                | and rak                    | (a)                     | JIII )          |                    | Dopartment                                     | or the fredadity | morrial    | 10701100 00171             |

| or foreign postal code, and telephone                         | r town, state or province, country, ZIP no.            | 1 Unemplo                          | yment compensation    | 3 No. 1545-0120 | Certain                    |                                                   |  |  |  |
|---------------------------------------------------------------|--------------------------------------------------------|------------------------------------|-----------------------|-----------------|----------------------------|---------------------------------------------------|--|--|--|
| STATE UNEMPLOYMENT                                            |                                                        | \$ 1,000.                          | 00                    | 9               | 2017                       | Government                                        |  |  |  |
| 1000 GOVERNMENT PLA<br>YOUR CITY, STATE ZIP<br>YOUR TELEPHONE | State or local income tax refunds, credits, or offsets |                                    |                       | rm 1099-G       | Payments                   |                                                   |  |  |  |
| PAYER'S federal identification number                         | RECIPIENT'S identification number                      | 3 Box 2 an                         | nount is for tax year | 4 Fe            | ederal income tax withheld | Copy B                                            |  |  |  |
| 35-700XXXX                                                    | 259-00-XXXX                                            |                                    |                       | \$10            | 00.00                      | For Recipien                                      |  |  |  |
| RECIPIENT'S name                                              |                                                        | 5 RTAA payments                    |                       |                 | axable grants              | This is important tax information and is          |  |  |  |
| VALERIE SINCLAIR                                              |                                                        | \$                                 |                       |                 |                            | being furnished to the                            |  |  |  |
| VALERIE SINGLAIR                                              |                                                        |                                    |                       |                 | checked, box 2 is          | Internal Revenue                                  |  |  |  |
| Street address (including apt. no.)                           |                                                        |                                    |                       |                 | ade or business  come      | Service. If you are<br>required to file a return. |  |  |  |
| 129 PENNINGTON PLAC                                           | E                                                      |                                    |                       |                 |                            | a negligence penalty                              |  |  |  |
| City or town, state or province, country                      | y, and ZIP or foreign postal code                      | \$                                 |                       |                 |                            | other sanction may b<br>imposed on you if the     |  |  |  |
| YOUR CITY, STATE ZIP                                          |                                                        | 10a State 10b State identification |                       | on no.          | 11 State income tax withhe | d income is taxable an<br>the IRS determines tha  |  |  |  |
| Account number (see instructions)                             |                                                        | 1                                  |                       | <b> </b> \$     | it has not bee             |                                                   |  |  |  |
|                                                               |                                                        |                                    |                       | 200050          | \$                         | reported                                          |  |  |  |

| PAYER'S name, street address, country, and ZIP or foreign post  KENT STATE BANK FO MARICOPA MEDICAL STATE COLQUITT WAY | al code<br>R<br>ERVICES 401(K                               |                          | 1<br>\$<br>2a                              | 1,800.0 Taxable amou                                                                   | 0<br>nt                               | 6  | B No. 1545-0119 2017  mm 1099-R                     |                 | Distributions Fror<br>ensions, Annuities<br>Retirement o<br>Profit-Sharin<br>Plans, IRAs<br>Insuranc<br>Contracts, etc |  |  |                         |     |                                                  |
|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|--------------------------|--------------------------------------------|----------------------------------------------------------------------------------------|---------------------------------------|----|-----------------------------------------------------|-----------------|------------------------------------------------------------------------------------------------------------------------|--|--|-------------------------|-----|--------------------------------------------------|
| YOUR CITY, STATE ZIP                                                                                                   |                                                             |                          | 2b                                         | Taxable amou                                                                           | nt                                    |    | Total<br>distributio                                | n 🗙             | Copy<br>Report thi                                                                                                     |  |  |                         |     |                                                  |
| PAYER'S federal identification number                                                                                  |                                                             |                          |                                            |                                                                                        |                                       |    |                                                     |                 | 3 Capital gain (included in box 2a)                                                                                    |  |  | Federal income withheld | tax | income on your<br>federal tax<br>return. If this |
| 38-200XXXX                                                                                                             |                                                             |                          | \$                                         |                                                                                        |                                       | \$ | 260.00                                              |                 | form show<br>federal incom                                                                                             |  |  |                         |     |                                                  |
| VALERIE SINCLAIR                                                                                                       | VALERIE SINCLAIR                                            |                          |                                            | 5 Employee contributions<br>/Designated Roth<br>contributions or<br>insurance premiums |                                       | \$ | Net unrealized<br>appreciation in<br>employer's sec | 1               | tax withheld<br>box 4, attac<br>this copy<br>your retur                                                                |  |  |                         |     |                                                  |
| Street address (including apt. no.  129 PENNINGTON PLA                                                                 |                                                             |                          | 7                                          | Distribution code(s)                                                                   | IRA/<br>SEP/<br>SIMPLE                | 1  | Other                                               | %               | This information is being furnished to the Internal                                                                    |  |  |                         |     |                                                  |
| City or town, state or province, co<br>YOUR CITY, STATE ZIP                                                            | file consultation and a responsibilities of the constraints | gn postal code           | 9a Your percentage of total distribution % |                                                                                        | 9b Total employee contributions<br>\$ |    |                                                     | Revenue Service |                                                                                                                        |  |  |                         |     |                                                  |
| 10 Amount allocable to IRR within 5 years                                                                              | 11 1st year of desig. Roth contrib.                         | FATCA filing requirement | 12<br>\$                                   | State tax withh                                                                        | eld                                   | 13 | State/Payer's s                                     | tate no.        | 14 State distribution \$                                                                                               |  |  |                         |     |                                                  |
| \$                                                                                                                     |                                                             |                          | \$                                         |                                                                                        |                                       |    |                                                     |                 | \$                                                                                                                     |  |  |                         |     |                                                  |
| Account number (see instructions                                                                                       |                                                             |                          | \$                                         | Local tax withh                                                                        | eld                                   | 16 | Name of localit                                     | ty              | 17 Local distributio                                                                                                   |  |  |                         |     |                                                  |
| Form 1099-R                                                                                                            |                                                             |                          | \$                                         |                                                                                        |                                       |    |                                                     |                 | \$                                                                                                                     |  |  |                         |     |                                                  |

|                                                                                                                                                            | ☐ CORRE                                          | CTED (if checked)                                                                                                                           |                                                                                                                                                                                                                                                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| RECIPIENT'S/LENDER'S name, street<br>province, country, ZIP or foreign posta                                                                               |                                                  | OMB No. 1545-1576                                                                                                                           |                                                                                                                                                                                                                                                       |
| FINANCIAL AID PARTNE<br>666 LINCOLN<br>YOUR CITY, STATE ZIP                                                                                                | ERS                                              | 2017                                                                                                                                        | Studer<br>Loan Interes<br>Statemer                                                                                                                                                                                                                    |
|                                                                                                                                                            | DODDOWS                                          | Form 1098-E                                                                                                                                 | 0                                                                                                                                                                                                                                                     |
| RECIPIENT'S federal identification no.<br>38-900XXXX                                                                                                       | BORROWER'S social security number<br>259-00-XXXX | 1 Student loan interest received by lender \$ 700.00                                                                                        | Copy<br>For Borrows                                                                                                                                                                                                                                   |
| BORROWER'S name  VALERIE SINCLAIR  Street address (including apt. no.)  129 PENNINGTON PLACE City or town, state or province, country YOUR CITY, STATE ZIP | y, and ZIP or foreign postal code                |                                                                                                                                             | This is important t<br>information and is beit<br>furnished to the Interr<br>Revenue Service. If y<br>are required to file<br>return, a negligen<br>penalty or oth<br>sanction may<br>imposed on you if t<br>IRS determines that<br>underpayment of t |
| Account number (see instructions)                                                                                                                          |                                                  | 2 If checked, box 1 does <b>not</b> include loan origination<br>fees and/or capitalized interest for loans made before<br>September 1, 2004 | results because you overstated a deduction for student loan interest                                                                                                                                                                                  |

# **River's Child Care**

303 Twiggs Trail

Your City, Your State Your Zip

Ph: (555) 555-1234

December 31, 2017

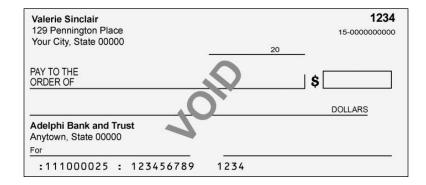
Received from Valerie Sinclair:

\$1,800 for after-school care for Patrick Sinclair

\$1,800 Total amount received for child care in 2017

Ellen River

EIN: 35-900XXXX



# **Basic Scenario 8: Test Questions**

| 20. | Wh  | no are Valerie's qualifying persons for Head of Household filing status?                                                                      |
|-----|-----|-----------------------------------------------------------------------------------------------------------------------------------------------|
|     | a.  | Annie, Patrick, and Ethan                                                                                                                     |
|     | b.  | Patrick and Ethan                                                                                                                             |
|     | c.  | Annie and Ethan                                                                                                                               |
|     | d.  | Annie and Patrick                                                                                                                             |
| 21. | Eth | nan is Valerie's qualifying child for which of the following benefits?                                                                        |
|     | a.  | Exemption for a dependent                                                                                                                     |
|     | b.  | Child tax credit                                                                                                                              |
|     | C.  | Earned income credit                                                                                                                          |
|     | d.  | None of the above                                                                                                                             |
| 22. |     | nat is the total federal income tax withholding for Valerie's tax return?                                                                     |
| 23. |     | nat is Valerie's credit for child and dependent care expenses shown on her Form 40, page 2?                                                   |
|     | a.  | \$396                                                                                                                                         |
|     | b.  | \$414                                                                                                                                         |
|     | C.  | \$432                                                                                                                                         |
|     | d.  | \$450                                                                                                                                         |
| 24. |     | erie <b>cannot</b> claim the \$700 of student loan interest as an adjustment on page 1 Form 1040, because the loan was for Ethan's education. |
|     | a.  | True                                                                                                                                          |
|     | b.  | False                                                                                                                                         |
| 25. |     | nat is the amount of additional tax on the distribution from Valerie's 401(k), shown the Other Taxes section of Form 1040?                    |
|     | a.  | \$0                                                                                                                                           |
|     | b.  | \$130                                                                                                                                         |
|     | C.  | \$180                                                                                                                                         |
|     | d.  | \$450                                                                                                                                         |
|     |     |                                                                                                                                               |

## **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.

Note: 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**

- Justin and his wife Jenna want to file a joint tax return.
- They have a daughter Ava.
- Justin and Jenna have never taken a distribution from a retirement account.
- Jenna has a Master's Degree in education. She works as a third grade teacher. She tells you that she paid \$250 in 2017 for books and supplies used in her classroom.
- During the interview, she mentions that she took a couple of college courses at the local community college to improve her job skills. She has a Form 1098-T and a \$300 receipt from the bookstore for books she bought for class. The books are not required as a condition of enrollment.
- Jenna has never claimed the Hope scholarship credit or the American opportunity credit
- Justin and Jenna purchased a home in July of last year and want to know if they
  have enough deductions to itemize. They give you receipts and statements for the
  following items they would like to deduct:
  - Unreimbursed doctor bills for Justin, Jenna and Ava for \$1,200.
  - Unreimbursed prescription drugs for \$200.
  - Health club dues for Jenna for \$100.
  - A statement received from their church showing donations made throughout the year totaling \$2,000.
  - Receipts for donations of furniture in good, used condition to Goodwill. The total estimated fair market value is \$250.
  - \$25 donated to a friend in need through a social networking site.
  - Form 1098 showing mortgage interest and real estate tax they paid.
- 208-00-XXXX

  Total stiffight for gray abhiliante or a

  Justin Reedley

  Jenna Washington

  Jenna Washington

Ava Reedley

- \$1,200 for homeowner's insurance.
- Union dues for Justin for \$200.
- Justin, Jenna and Ava were covered all year under a health care plan through Justin's employer. The employer paid the entire premium.
- Justin and Jenna used the standard deduction on last year's federal income tax return. They received a refund of \$160 on their 2016 state tax return. Using their state's website, they confirmed that they received the refund on April 30, 2017.
- · They live in a state with no sales tax.

48 Basic Scenarios

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49 Catalog Number 52121E Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

**OMB Number** 1545-1964

#### You will need:

Form 13614-C

(October 2017)

- Tax Information such as Forms W-2, 1099, 1098, 1095.

- Please complete pages 1-3 of this form.
   You are responsible for the information on your return. Please provide

|                                                                                                                        | 0.0000000000000000000000000000000000000                      |                                                                                                                      | u and you                                                                     |                           | (C)                                                                 | -                                               | -                                             |                                                  | olease a                                       |                     |                                                                  |                             |                                     |                                                                             |                                           |                                                                                    |
|------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------|---------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|--------------------------------------------------|------------------------------------------------|---------------------|------------------------------------------------------------------|-----------------------------|-------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------|
|                                                                                                                        | Volunteers                                                   |                                                                                                                      |                                                                               |                           |                                                                     |                                                 |                                               | old the high                                     |                                                |                     | stand                                                            | ards.                       |                                     |                                                                             |                                           |                                                                                    |
| Part I - Your Personal Inform                                                                                          | ation (If you a                                              | re filing a jo                                                                                                       | oint return                                                                   | , enter y                 | our name                                                            | es in the s                                     | ame orde                                      | er as last j                                     | year's re                                      | turn)               |                                                                  |                             |                                     |                                                                             |                                           |                                                                                    |
| Your first name     JUSTIN                                                                                             |                                                              | M.I.                                                                                                                 | Last na                                                                       |                           |                                                                     |                                                 |                                               |                                                  | elephon                                        |                     |                                                                  |                             | Are yo                              | u a U.S.<br>s                                                               | citize                                    |                                                                                    |
| Your spouse's first name     JENNA                                                                                     |                                                              | M.I.                                                                                                                 | Last na                                                                       | ame<br>INGTOI             | N                                                                   |                                                 |                                               | Т                                                | elephon                                        | e nur               | nber                                                             |                             | Is your                             |                                                                             | a U.S                                     | . citizen?<br>o                                                                    |
| 3. Mailing address 847 MADISON AVE                                                                                     |                                                              | 2.5                                                                                                                  |                                                                               | 110                       |                                                                     | 1017 M 3 15 20 3 L                              | City<br>YOUR CI                               | TY                                               |                                                |                     |                                                                  |                             | State<br>YS                         |                                                                             | ZIP (                                     | ode<br>R ZIP                                                                       |
| 4. Your Date of Birth                                                                                                  | 5. Your job ti                                               |                                                                                                                      |                                                                               | 6.                        | Last year                                                           | were you                                        | ı:                                            |                                                  |                                                |                     | a.                                                               | Full-tin                    | ne stud                             | ent 🗌                                                                       | Yes                                       | No                                                                                 |
| 08/10/1990                                                                                                             | ELECTRICIA                                                   | N.                                                                                                                   |                                                                               | b.                        | Totally an                                                          | d perman                                        | ently disa                                    | abled [                                          | Yes                                            | X N                 | о с.                                                             | Legally                     | / blind                             |                                                                             | Yes                                       | No                                                                                 |
| 7. Your spouse's Date of Birth                                                                                         | 8. Your spou                                                 | se's job title                                                                                                       | e                                                                             | 9.                        | Last year                                                           | was you                                         | spouse:                                       |                                                  |                                                |                     | a.                                                               | Full-tin                    | ne stud                             | ent 🗌                                                                       | Yes                                       | ⊠ No                                                                               |
| 03/11/1991                                                                                                             | TEACHER                                                      |                                                                                                                      |                                                                               | b. '                      | Totally an                                                          | d perman                                        | ently disa                                    | abled [                                          | Yes                                            | N K                 | о с.                                                             | Legally                     | blind /                             |                                                                             | Yes                                       | ⋈ No                                                                               |
| 10. Can anyone claim you or yo                                                                                         | our spouse as                                                | a depende                                                                                                            | nt?                                                                           | Yes                       | ⊠ No                                                                | ☐ Unsi                                          | ıre                                           |                                                  |                                                |                     |                                                                  |                             |                                     |                                                                             |                                           |                                                                                    |
| 11. Have you or your spouse:                                                                                           |                                                              |                                                                                                                      |                                                                               | a. E                      | Been a vic                                                          | tim of ide                                      | ntity theft                                   | ? [                                              | Yes                                            | ⊠ N                 | o b.                                                             | Adopte                      | ed a chi                            | ld? 🔲                                                                       | Yes                                       | No                                                                                 |
| Part II - Marital Status and                                                                                           | Household                                                    | Informati                                                                                                            | on                                                                            |                           |                                                                     |                                                 |                                               |                                                  |                                                |                     |                                                                  |                             |                                     |                                                                             |                                           |                                                                                    |
| you:                                                                                                                   | ☐ Div                                                        | rried<br>orced<br>gally Separa                                                                                       | b. Di<br>Da                                                                   | d you liv                 | , ,                                                                 |                                                 |                                               | ny part of                                       | the last                                       | six m               | nonths o                                                         | of 2017                     |                                     |                                                                             | No<br>No                                  |                                                                                    |
|                                                                                                                        | ☐ VVIC                                                       | dowed                                                                                                                | Υe                                                                            | ar of sp                  | ouse's de                                                           |                                                 | e agreen                                      | nent                                             |                                                |                     |                                                                  |                             |                                     |                                                                             |                                           |                                                                                    |
| 2. List the names below of:                                                                                            | U VVIC                                                       | dowed                                                                                                                | Υe                                                                            | ar of sp                  |                                                                     |                                                 | e agreen                                      |                                                  | d district and                                 |                     | _<br>_<br>                                                       |                             |                                     |                                                                             | d 1:-4                                    |                                                                                    |
| <ul><li>2. List the names below of:</li><li>everyone who lived with yo</li><li>anyone you supported but</li></ul>      | ou last year <i>(oti</i>                                     | her than yo                                                                                                          | ur spouse                                                                     | •                         |                                                                     |                                                 | e agreen                                      |                                                  |                                                |                     |                                                                  |                             |                                     |                                                                             |                                           | n page 3                                                                           |
| • everyone who lived with yo                                                                                           | ou last year (otidid not live with Date of Birth (mm/dd/yy)  | her than yo<br>h you last y<br>Relationship<br>to you (for                                                           | ur spouse                                                                     | ;)                        | oouse's de                                                          |                                                 | Full-time<br>Student                          |                                                  | To b                                           | a ng elative other? |                                                                  | Did pershav than of ir (yes | this son                            |                                                                             | Di<br>ta<br>ore pa<br>of ha               |                                                                                    |
| everyone who lived with you     anyone you supported but  Name (first, last) Do not enter your                         | ou last year (otidid not live with Date of Birth (mm/dd/yy)  | her than yo<br>h you last y<br>Relationship<br>to you (for<br>example:<br>son,<br>daughter,<br>parent,               | ur spouse<br>ear<br>Number of<br>months<br>lived in<br>your home              | US<br>Citizen             | Resident of US, Canada, or Mexico last year                         | Single or<br>Married as<br>of 12/31/17          | Full-time<br>Student<br>last year             | If ad<br>Totally and<br>Permanent<br>Disabled    | Is this person qualifyi child/re of any person | a ng elative other? | mplete Did this person provide more tha 50% of I her own         | Did personan of in (yes     | this son re less in \$4,050 income? | Did the<br>taxpayer(s<br>provide m<br>than 50%<br>support fo<br>this person | Di<br>ta<br>ore pa<br>of ha<br>m<br>n? ho | reparer d the cpayer(s) y more than if the cost of aintaining a me for this        |
| everyone who lived with you anyone you supported but  Name (first, last) Do not enter your name or spouse's name below | ou last year (oth did not live with Date of Birth (mm/dd/yy) | her than yo<br>h you last y<br>Relationship<br>to you (for<br>example:<br>son,<br>daughter,<br>parent,<br>none, etc) | ur spouse<br>ear<br>Number of<br>months<br>lived in<br>your home<br>last year | US<br>Citizen<br>(yes/no) | Resident<br>of US,<br>Canada,<br>or Mexico<br>last year<br>(yes/no) | Single or<br>Married as<br>of 12/31/17<br>(S/M) | Full-time<br>Student<br>last year<br>(yes/no) | Totally and<br>Permanent<br>Disabled<br>(yes/no) | Is this person qualifyi child/re of any person | a ng elative other? | mplete Did this person provide more tha 50% of I her own support | Did personan of in (yes     | this son re less in \$4,050 income? | Did the<br>taxpayer(s<br>provide m<br>than 50%<br>support fo<br>this person | Di<br>ta<br>ore pa<br>of ha<br>m<br>n? ho | reparer d the kpayer(s) y more than if the cost of aintaining a me for this irson? |

| Chacl       | k annr      | onriate h  | ox for each question in each section                                                                                                        | Page 2                                  |
|-------------|-------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Yes         |             |            | Part III – Income – Last Year, Did You (or Your Spouse) Receive                                                                             |                                         |
| ×           |             |            | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2                                                          |                                         |
|             | ×           |            | 2. (A) Tip Income?                                                                                                                          |                                         |
|             | ×           |            | 3. (B) Scholarships? (Forms W-2, 1098-T)                                                                                                    |                                         |
| $\boxtimes$ |             |            | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)                                |                                         |
| ×           |             |            | 5. (B) Refund of state/local income taxes? (Form 1099-G)                                                                                    |                                         |
|             | ×           |            | 6. (B) Alimony income or separate maintenance payments?                                                                                     |                                         |
|             | X           |            | 7. (A) Self-Employment income? (Form 1099-MISC, cash)                                                                                       |                                         |
|             | ×           |            | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?                                                        |                                         |
|             |             |            | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)                          |                                         |
|             | X           |            | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)                                   |                                         |
|             |             |            | 11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)                                                                        |                                         |
|             | ×           |            | 12. (B) Unemployment Compensation? (Form 1099G)                                                                                             |                                         |
|             | X           |            | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)                                                         |                                         |
|             | X           |            | 14. (M) Income (or loss) from Rental Property?                                                                                              |                                         |
|             | ×           |            | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify                      |                                         |
| Yes         | No          | Unsure     |                                                                                                                                             |                                         |
|             | ×           |            | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?  \( \subseteq \text{ Yes} \subseteq \text{ No} \) | - 0                                     |
| $\boxtimes$ |             |            | 2. Contributions to a retirement account? IRA (A) X 401K (B) Roth IRA (B)                                                                   | Other                                   |
| $\boxtimes$ |             |            | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)                                     | -                                       |
|             | ×           |            | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)                                                               |                                         |
| $\boxtimes$ |             |            | 5. (B) Medical expenses? (including health insurance premiums)                                                                              |                                         |
| $\boxtimes$ |             |            | 6. (B) Home mortgage interest? (Form 1098)                                                                                                  |                                         |
| $\boxtimes$ |             |            | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)                                             |                                         |
| $\boxtimes$ |             |            | 8. (B) Charitable contributions?                                                                                                            |                                         |
|             | ×           |            | 9. (B) Child or dependent care expenses such as daycare?                                                                                    |                                         |
| $\boxtimes$ |             |            | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?                                       |                                         |
|             | $\boxtimes$ |            | 11. (A) Expenses related to self-employment income or any other income you received?                                                        |                                         |
|             | ×           |            | 12. (B) Student loan interest? (Form 1098-E)                                                                                                |                                         |
| Yes         | No          | Unsure     | Part V – Life Events – Last Year, Did You (or Your Spouse)                                                                                  | = = = = = = = = = = = = = = = = = = = = |
|             | X           |            | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)                                                 |                                         |
|             | X           |            | 2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)                           |                                         |
| $\boxtimes$ |             |            | 3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)                                                                          |                                         |
|             | X           |            | 4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?                             |                                         |
|             | ×           |            | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)                                       |                                         |
|             | ×           |            | 6. (B) Live in an area that was affected by a natural disaster? If yes, where?                                                              |                                         |
|             | ×           |            | 7. (A) Receive the First Time Homebuyers Credit in 2008?                                                                                    |                                         |
|             | ×           |            | 8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?                                          |                                         |
|             | X           |            | 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?                                       |                                         |
| Catalo      | a Numb      | per 52121E | www.irs.gov Form 13614-C (Rev                                                                                                               | 10-2017)                                |

#### Part VIII - IRS-Certified Volunteer Quality Reviewer Section

#### Review the tax return with the taxpayer to ensure:

- · Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- · All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- · Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- · All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- · Standard or Itemized Deductions are correct.
- · All credits are correctly reported.
- · All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- · Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- · Direct Deposit/Debit and checking/saving account numbers are correct.
- · SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

| Certified Volunteer Preparer's name/initials (optional) | Certified Volunteer Quality Reviewer's name/initials (optional) |
|---------------------------------------------------------|-----------------------------------------------------------------|
| Additional Tax Preparer notes                           |                                                                 |
|                                                         |                                                                 |
|                                                         |                                                                 |

Page 4

#### **Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 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

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2017)

|                                          | 208                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 3-00-XXXX                  | OMB No. 1545         | -0008  | FAST! Use                                                  | ≁file •                       | www.irs.gov/efile         |  |
|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------|--------|------------------------------------------------------------|-------------------------------|---------------------------|--|
| b Employer identification                | number (EIN)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                            | •                    | 1 V    | Vages, tips, other compensation                            | 2 Federal income tax withheld |                           |  |
| 37-500XXXX                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      | •      | 28,000.00                                                  |                               | 2,400.00                  |  |
| c Employer's name, address, and ZIP code |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      | 3 8    | Social security wages                                      |                               | security tax withheld     |  |
| ONEIDA CONST                             | PLICTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                            |                      | -      | 30,000.00                                                  |                               | 1,860.00                  |  |
| 3604 FORREST                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      | 5 N    | Medicare wages and tips<br>30.000.00                       | 6 Medica                      | 435.00                    |  |
| YOUR CITY, ST.                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      | 7 0    | Social security tips                                       | 8 Allocated tips              |                           |  |
| 10010111,011                             | A12 211                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                            |                      | 1 5    | social security tips                                       | 8 Allocat                     | ed tips                   |  |
| d Control number                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      | 9 \    | Verification code                                          | 10 Depen                      | dent care benefits        |  |
| e Employee's first name                  | and initial Last na                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ame                        | Suff.                | 11 N   | Nonqualified plans                                         | 12a See in                    | estructions for box 12    |  |
| 2 Employee o mornamo                     | 200111                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                            | 33,11                |        | Torrigodinios protio                                       | 8 D                           | 2.000.00                  |  |
| JUSTIN REEDL                             | FY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                            |                      | 13 S   | Statutory Retirement Third-party<br>employee plan sick pay | 12b                           | -1                        |  |
| 847 MADISON                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      | ŗ      | employée plan sick pay                                     | B DD                          | 3,800.00                  |  |
| YOUR CITY, ST                            | 10 To |                            |                      | 14 0   |                                                            | 12c                           |                           |  |
|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      |        |                                                            | Cod                           |                           |  |
|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      |        |                                                            | 12d                           |                           |  |
|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      |        |                                                            | 00                            |                           |  |
| f Employee's address an                  | d ZIP code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                            |                      |        |                                                            |                               |                           |  |
| 15 State Employer's sta                  | te ID number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 16 State wages, tips, etc. | 17 State incom       | e tax  | 18 Local wages, tips, etc.                                 | 19 Local incor                | me tax 20 Locality name   |  |
| YS 37-500XXX                             | X                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 28,000.00                  | 950.00               | 025553 |                                                            |                               |                           |  |
|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      |        |                                                            |                               |                           |  |
|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                            |                      |        |                                                            |                               |                           |  |
| W-2 Sta                                  | ge and Tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -                          | 2017                 | Ĺ      | Department of                                              | of the Treasury               | -Internal Revenue Service |  |
| VV = / C+/                               | tement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                            | ~           <i> </i> |        |                                                            |                               |                           |  |

|                                                   |                                       | ployee's social security number 209-00-XXXX | OMB No. 1545   | -0008       | Safe, accurate, FAST! Use                       | ≁file            |                                        | e IRS website at<br>rs.gov/efile |  |
|---------------------------------------------------|---------------------------------------|---------------------------------------------|----------------|-------------|-------------------------------------------------|------------------|----------------------------------------|----------------------------------|--|
| b Employer identification number (EIN) 37-800XXXX |                                       |                                             |                | 1 Wa        | ges, tips, other compensation 12,000.00         |                  | 2 Federal income tax withheld 2,700.00 |                                  |  |
| c Emp                                             | oyer's name, address, and ZIP code    | е                                           |                | <b>3</b> So | cial security wages                             |                  | 20                                     | ax withheld                      |  |
| VEVE 5000                                         | INGTON ELEMENTARY<br>BROOME COURT     | SCHOOL                                      |                | 5 Me        | 12,000.00<br>dicare wages and tips<br>12,000.00 | 6 Medica         | 744.0<br>re tax wi<br>174.0            | thheld                           |  |
| YOUR CITY, STATE ZIP                              |                                       |                                             |                |             | 7 Social security tips 8 Allocated tip          |                  |                                        | s                                |  |
| d Control number                                  |                                       |                                             |                |             | ification code                                  | 10 Depend        | 10 Dependent care benefits             |                                  |  |
| JEI                                               | NNA WASHINGTON                        | t name                                      | Suff.          | 11 No       |                                                 | y <b>12b</b>     | 22/00                                  | s for box 12                     |  |
| 771.55                                            | MADISON AVE<br>UR CITY, STATE ZIP     |                                             |                | 14 Oth      | er                                              | 12c              | 1,7                                    | 00.00                            |  |
| f Empl                                            | oyee's address and ZIP code           |                                             |                |             |                                                 | * 12d            |                                        |                                  |  |
| 15 State<br>YS                                    | Employer's state ID number 37-800XXXX | 16 State wages, tips, etc. 12,000.00        | 17 State incom | e tax       | 18 Local wages, tips, etc.                      | 19 Local incom   | ne tax                                 | 20 Locality name                 |  |
| _                                                 | N-2 Wage and Tax                      |                                             | 2017           | ı.          | Department                                      | of the Treasury- | -Interna                               | I Revenue Servic                 |  |

| PAYER'S name, street address, city or<br>or foreign postal code, and telephone |                            | country, ZIP | 1a Total          | ordinary dividends         | OMB No. 1545-0110               |                                         |
|--------------------------------------------------------------------------------|----------------------------|--------------|-------------------|----------------------------|---------------------------------|-----------------------------------------|
| LIVINGSTON FUNDS                                                               |                            |              |                   | )                          | 2017                            | Dividends an                            |
| 555 SANTA CLARA ROAD                                                           |                            |              |                   | ed dividends               |                                 | Distribution                            |
| YOUR CITY, STATE ZIP                                                           |                            |              |                   |                            |                                 |                                         |
|                                                                                |                            |              | \$                |                            | Form 1099-DIV                   |                                         |
|                                                                                |                            |              | 135-11-00-15-00   | capital gain distr.        | 2b Unrecap. Sec. 1250 ga        | Copy                                    |
| PAYER'S federal identification number                                          | RECIPIENT'S identificati   | ion number   | \$                | 1000                       | \$                              | For Recipier                            |
| PATER S lederal identification number                                          | RECIPIENT S Identificati   | ion number   | 2c Sectio         | n 1202 gain                | 2d Collectibles (28%) gain      | n                                       |
| 5.50 PASC 2002 PAS 5.79                                                        |                            |              |                   |                            |                                 |                                         |
| 37-100XXXX                                                                     | 208-00-XX                  | XX           | \$                |                            | \$                              |                                         |
| RECIPIENT'S name                                                               |                            |              | 3 Nondivi         | dend distributions         | 4 Federal income tax with       |                                         |
|                                                                                |                            |              | \$                |                            | \$                              | This is important t<br>information and  |
| JUSTIN REEDLEY                                                                 |                            |              |                   |                            | 5 Investment expenses           | being furnished                         |
| Street address (including apt. no.)                                            |                            |              |                   |                            | \$                              | the Internal Reven<br>Service. If you a |
| 847 MADISON AVENUE                                                             |                            |              | 6 Foreign         | tax paid                   | 7 Foreign country or U.S. posse | required to file<br>return, a negligen  |
| City or town, state or province, country                                       | and ZID or foreign post    | ol ando      | •                 |                            |                                 | penalty or oth sanction may             |
|                                                                                | y, and ZIP or foreign post | ai code      | \$ Cash lin       | uidation distributions     | Noncash liquidation distribu    | imposed on you                          |
| YOUR CITY, STATE ZIP                                                           |                            |              | \$ Cashing        | uidation distributions     | \$                              | this income is taxab                    |
|                                                                                |                            | FATCA filing |                   | t-interest dividends       | 11 Specified private activit    | determines that it h                    |
|                                                                                |                            | requirement  | and the second of |                            | bond interest dividends         |                                         |
|                                                                                |                            |              | \$                |                            | \$                              |                                         |
| Account number (see instructions)                                              |                            |              | 12 State          | 13 State identification no | 14 State tax withheld           |                                         |
|                                                                                |                            |              |                   |                            | \$                              |                                         |
|                                                                                |                            |              |                   |                            | \$                              | NO.0000                                 |

| PAYER'S name, street address, city or<br>or foreign postal code, and telephone                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | OMB No. 1545-0112  2017   |                          |                                             | Interest<br>Income             |                                  |                                                                       |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------------|---------------------------------------------|--------------------------------|----------------------------------|-----------------------------------------------------------------------|--|
| 623 KING PLACE<br>YOUR CITY, STATE ZIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                           |                          |                                             |                                |                                  |                                                                       |  |
| (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - (1) - |                           |                          | \$ 75.00<br>2 Early withdrawal penalty      | Fo                             | orm 1099-INT                     | 12.5 82                                                               |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                           |                          | 2 cary ward and portary                     |                                |                                  | Copy I                                                                |  |
| PAYER'S federal identification number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 15.00                  |                          |                                             | For Recipient                  |                                  |                                                                       |  |
| 37-900XXXX 208-00-XXXX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                           |                          | 3 Interest on U.S. Savings                  | Bonds and 1                    | Treas. obligations               |                                                                       |  |
| RECIPIENT'S name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                           |                          | 4 Federal income tax withh                  | eld 5 Inves                    | tment expenses                   | This is important tax<br>information and is<br>being furnished to the |  |
| JUSTIN REEDLEY Street address (including apt. no.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                           |                          | 6 Foreign tax paid<br>\$                    | 7 Foreig                       | n country or U.S. possession     | Internal Revenue<br>Service. If you are<br>required to file           |  |
| 847 MADISON AVENUE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                           |                          | 8 Tax-exempt interest                       | 9 Speci<br>intere              | fied private activity bond<br>st | return, a negligeno<br>penalty or othe                                |  |
| City or town, state or province, country                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | y, and ZIP or foreign pos | stal code                | \$                                          | \$                             |                                  | sanction may b<br>imposed on you                                      |  |
| YOUR CITY, STATE ZIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                           |                          | 10 Market discount                          | 11 Bond                        | d premium                        | this income is<br>taxable and the IRS<br>determines that it has       |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                           | FATCA filing requirement | 12 Bond premium on Treasury obligat         | \$<br>ons <b>13</b> Bond<br>\$ | premium on tax-exempt bond       | not been reported                                                     |  |
| Account number (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                           |                          | 14 Tax-exempt and tax credit bond CUSIP no. | 15 State                       | 16 State identification no.      | \$                                                                    |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                           |                          |                                             |                                |                                  | \$                                                                    |  |

| RECIPIENT'S/LENDER'S name, stre<br>province, country, ZIP or foreign pos<br>FIRST MORTGAGE CO<br>9800 STONEHILL WAY<br>YOUR CITY, STATE ZII | tal code, and telephone no.                    | *Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured properly may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person. | OMB No. 1545-0901 2017 Form 1098                                                                        | Mortgage<br>Interes<br>Statemen                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
|                                                                                                                                             |                                                | 1 Mortgage interest received f<br>\$ 5,200.00                                                                                                                                                                                                                                                 | rom payer(s)/borrower(s)*                                                                               | Copy E<br>For Payer                                                               |
| RECIPIENT'S/LENDER'S federal identification number                                                                                          | PAYER'S/BORROWER'S taxpayer identification no. | 2 Outstanding mortgage<br>principal as of 1/1/2017                                                                                                                                                                                                                                            | 3 Mortgage origination date                                                                             | Borrowe                                                                           |
|                                                                                                                                             | 208-00-XXXX                                    | \$ 120,000.00                                                                                                                                                                                                                                                                                 | 7/15/2017                                                                                               | The information in boxes                                                          |
| 37-600XXXX                                                                                                                                  | 208-00-XXXX                                    | 4 Refund of overpaid<br>interest                                                                                                                                                                                                                                                              | 5 Mortgage insurance<br>premiums                                                                        | through 10 is important ta<br>information and is bein<br>furnished to the Interna |
| PAYER'S/BORROWER'S name                                                                                                                     | 7.3                                            | \$                                                                                                                                                                                                                                                                                            | \$                                                                                                      | Revenue Service. If you ar                                                        |
| JUSTIN REEDLEY                                                                                                                              |                                                | 6 Points paid on purchase of p                                                                                                                                                                                                                                                                | required to file a return,<br>negligence penalty or oth                                                 |                                                                                   |
| Street address (including apt. no.)  847 MADISON AVE                                                                                        |                                                | 7 Is address of property secur<br>PAYER'S/BORROWER'S addi<br>If "Yes," box is checked<br>If "No," see box 8 or 9, below                                                                                                                                                                       | sanction may be impose<br>on you if the IRS determin<br>that an underpayment<br>tax results because you |                                                                                   |
| City or town, state or province, coun                                                                                                       | try, and ZIP or foreign postal code            |                                                                                                                                                                                                                                                                                               |                                                                                                         | overstated a deduction<br>for this mortgage interes                               |
| YOUR CITY, STATE ZIP                                                                                                                        |                                                | 8 Address of property securing                                                                                                                                                                                                                                                                | g mortgage                                                                                              | or for these points, reporter<br>in boxes 1 and 6; of                             |
| 10 Number of mortgaged properties                                                                                                           | 11 Other                                       |                                                                                                                                                                                                                                                                                               |                                                                                                         | because you didn't report<br>the refund of interes                                |
|                                                                                                                                             | REAL ESTATE TAX<br>\$4,150                     | 9 If property securing mortgage description of the property                                                                                                                                                                                                                                   | (box 4); or because you                                                                                 |                                                                                   |
| Account number (see instructions)                                                                                                           |                                                |                                                                                                                                                                                                                                                                                               |                                                                                                         | iten                                                                              |
| Form 1098                                                                                                                                   |                                                |                                                                                                                                                                                                                                                                                               |                                                                                                         |                                                                                   |

| FILER'S name, street address, city or<br>foreign postal code, and telephone nu | town, state or province, country, ZIP or<br>mber                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Payments received for<br>qualified tuition and related<br>expenses | OMB No. 1545-1574                                                   |                                                                          |
|--------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------|
| <b>BLOOMFIELD COLLEGI</b>                                                      | <b></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ 1,000.00                                                        | 2017                                                                | Tuition                                                                  |
| 10 COLLEGE AVE<br>YOUR CITY, STATE ZIP                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2 Amounts billed for<br>qualified tuition and<br>related expenses  |                                                                     | Statement                                                                |
| Policy Co. C.                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$                                                                 | Form <b>1098-T</b>                                                  |                                                                          |
| FILER'S federal identification no.  37-700XXXX                                 | STUDENT'S taxpayer identification no.<br>209-00-XXXX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | . 3 If this box is checked, your its reporting method for 201      | educational institution changed 7                                   | Copy B<br>For Student                                                    |
| STUDENT'S name  JENNA WASHINGTON                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 4 Adjustments made for a prior year                                | 5 Scholarships or grants                                            | This is important<br>tax information<br>and is being<br>furnished to the |
| Street address (including apt. no.) 847 MADISON AVE                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 6 Adjustments to<br>scholarships or grants<br>for a prior year     | 7 Checked if the amount<br>in box 1 or 2 includes<br>amounts for an | Internal Revenue<br>Service. This form<br>must be used to                |
| City or town, state or province, count YOUR CITY, STATE ZIP                    | 를 되었습니다. 이번 100 H | \$                                                                 | academic period<br>beginning January—<br>March 2018 ►               | complete Form 8863<br>to claim education<br>credits. Give it to the      |
| Service Provider/Acct. No. (see instr.)                                        | 8 Check if at least half-time student                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 9 Checked if a graduate student                                    | 10 Ins. contract reimb./refund                                      | tax preparer or use it to<br>prepare the tax return.                     |
| Form 1098-T (k                                                                 | eep for your records)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | www.irs.gov/form1098t                                              | Department of the Treasury                                          | / - Internal Revenue Service                                             |



# **Statement of Account**

December 31, 2017

Jenna Washington

Student ID 209-00-XXXX

| Date       | Transaction                                | Amount Billed | Amount Paid |
|------------|--------------------------------------------|---------------|-------------|
| 09/02/2017 | Campus Bookstore charge to student account | +\$ 300.00    |             |
| 09/03/2017 | Payment – check #1234                      |               | -\$ 300.00  |

12/31/2017 Account Balance.....\$0.00

# **Basic Scenario 9: Test Questions**

| 26. | Which of Justi | n and  | Jenna's  | expenses | are includible | as itemized | deductions of | r |
|-----|----------------|--------|----------|----------|----------------|-------------|---------------|---|
|     | Schedule A? (  | Select | all that | apply)   |                |             |               |   |

- a. Unreimbursed doctor bills for Jenna, Justin and, Ava for \$1,200.
- b. Unreimbursed prescription drugs for \$200.
- c. Health club dues of \$100.
- d. Real estate taxes of \$4,150.
- e. \$25 donated to a friend.
- **27.** Justin and Jenna had a state refund of \$160. Should this amount be included on their tax return as income in 2017?
  - a. Yes
  - b. No
- 28. To compute the lifetime learning credit, which of Jenna's expenses qualify?
  - a. Course-related books
  - b. Tuition
  - c. Tuition and books
  - d. No expenses can be claimed since Jenna already has her Master's Degree
- **29.** What is the amount of Justin and Jenna's earned income tax credit reported in the payments section on page 2 of their tax return?
  - a. \$0
  - b. \$828
  - c. \$836
  - d. \$860
- **30.** What is the total amount of Justin and Jenna's adjustments to income on their Form 1040, line 36?
  - a. \$0
  - b. \$15
  - c. \$250
  - d. \$265

# **Basic Course Retest 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.

# **Basic Scenario 1: Calvin and Betty Albright**

#### **Interview Notes**

- Calvin Albright is 69 years old and married. He and his wife, Betty, are both U.S. citizens with valid Social Security numbers.
- Calvin retired in 2015.
- He received \$7,000 in Social Security payments in 2017.
- Betty, who is 60 years old, was unemployed for four months of 2017, but started
  a new job and received full health insurance coverage from her employer for the
  remaining 8 months.
- Betty received unemployment compensation and wages totaling \$30,000 for 2017.
- Betty did not have any health insurance coverage during the time she was unemployed.
- Calvin had Medicare Parts A and B coverage all year.

## **Basic Scenario 1: Retest Questions**

- Calvin's Medicare coverage is **not** considered minimum essential coverage as defined under the Affordable Care Act.
  - a. True
  - b. False
- **2.** Betty does **not** have minimal essential coverage for the entire year.
  - a. True
  - b. False

- Dana is 44, unmarried, and earned \$40,000 in wages.
- Dana's 22-year-old son, Tom, rents an apartment near campus during the school
  year and spends summers at home with his mother. Tom is a full-time student who is
  in his 3rd year of college working towards his degree in chemical engineering.
- Tom does not have a felony drug conviction.
- Dana paid \$4,000 of Tom's tuition that was not covered by his scholarship.
- Dana provided more than half of her son's support and all the cost of keeping up her son's apartment.
- Tom's only income was \$3,800 in wages.
- Dana and Tom are U.S. citizens and have valid Social Security numbers.

## **Basic Scenario 2: Retest Questions**

- 3. Dana can claim the American opportunity credit on her tax return.
  - a. True
  - b. False
- **4.** Dana's most advantageous allowable filing status is Single.
  - a. True
  - b. False

- Bob is 46 and made \$45,000 in wages in 2017. He divorced in 2014 and has not remarried. He pays all the cost of keeping up his home.
- · Bob's daughter, Joan, lived with him all year.
- Joan is 27, single, and had no income in 2017. She is not disabled.
- Joan's baby, Sara, was born in November 2015. Sara lived in Bob's home since birth.
- Bob provides more than half of the support for both Joan and Sara.
- Bob, Joan, and Sara are all U.S. citizens with valid Social Security numbers.

# **Basic Scenario 3: Retest Questions**

- 5. Bob has **no** qualifying children for the earned income credit.
  - a. True
  - b. False
- 6. Bob can claim Sara as a dependent.
  - a. True
  - b. False

- Will has lived in the United States since 2000 and has an Individual Taxpayer Identification Number (ITIN).
- · Will is single and 24 years old.
- Will has one child, R.J., who is 3 years old and lived with him all year.
- Will earned \$26,700 in wages. He had no other income.
- Will provided all the support for R.J. and all the costs of keeping up their home.
- Will paid for R.J. to attend day care while he worked.
- R.J. has a valid Social Security number and is a U.S. citizen.

# **Basic Scenario 4: Retest Questions**

- 7. Will cannot claim R.J. as a dependent.
  - a. True
  - b. False
- 8. Will can claim R.J. as a qualifying child for the earned income credit (EIC).
  - a. True
  - b. False
- **9.** Will **cannot** claim the child tax credit on his tax return.
  - a. True
  - b. False

#### Basic Scenario 5: John Crowder and Marsha Kent

## **Interview Notes**

- John and Marsha are both 30 years old.
- · They are not married and lived together all year.
- Marsha had \$35,000 in wages during 2017. John earned \$10,000 in wages.
- John has two children from a previous relationship. Mark is 9 and Kevin is 6 years old. Mark and Kevin lived with Marsha and John for all of 2017. Mark and Kevin did not provide over half of their own support.
- Marsha paid all the rent, utilities, and household expenses. John occasionally paid for groceries but did not pay any household expenses.
- John, Marsha, Mark, and Kevin are all U.S. citizens with valid Social Security numbers.

# **Basic Scenario 5: Retest Questions**

- 10. John and Marsha can both file as Head of Household on their individual returns.
  - a. True
  - b. False
- 11. Who qualifies to claim earned income credit?
  - a. Only John
  - b. Only Marsha
  - c. Both John and Marsha
  - d. Neither John nor Marsha

# **Basic Scenario 6: Linda Findlay**

## **Interview Notes**

- Linda and her spouse have decided to file their tax returns as Married Filing Separately. Linda and her spouse agreed to claim the standard deduction.
- · Linda worked as a clerk and earned \$47,000 in wages.
- She had a Form W-2G showing gambling winnings of \$1,000. She tells you she won
  an additional \$400 for which she did not receive a Form W-2G. She also mentions
  she had \$1,200 in gambling losses.
- In 2017, she took a computer class at the community college to improve her job skills. She has a student account statement showing she paid \$900 for tuition.
- · Linda does not have any dependents.
- · Linda is a U.S. citizen with a valid Social Security number.

# **Basic Scenario 6: Retest Questions**

- **12.** Linda's reportable income from gambling winnings is \$1,000.
  - a. True
  - b. False
- **13.** Based on her Married Filing Separately filing status, Linda is eligible to claim the lifetime learning credit.
  - a. True
  - b. False

# **Basic Scenario 7: Retest Questions**

# **Directions**

| Rea | d the scenario information for Gordon Ferris beginning on page 31.                                                                        |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------|
|     | Gordon's correct filing status for tax year 2017 is Qualifying Widower.  a. True  b. False                                                |
|     | The \$25 of savings account interest is required to be reported on the return even though no Form 1099-INT was issued.  a. True  b. False |
|     | The taxable amount of Gordon's Social Security income is \$6,646.  a. True  b. False                                                      |
| 17. | The amount of Gordon's standard deduction is \$                                                                                           |
|     | Gordon's federal income tax withholding is \$1,500.  a. True  b. False                                                                    |
|     | Gordon must use Form 8888 to split his refund between his checking and savings accounts.  a. True  b. False                               |
|     |                                                                                                                                           |

# **Directions**

Read the information for Valerie Sinclair beginning on page 39.

| 20. Ethan, Patrick, and Annie are all qualifying persons allowing Valerie to file Head of<br>Household.                                                           |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| a. True                                                                                                                                                           |  |  |  |
| b. False                                                                                                                                                          |  |  |  |
| 21. Valerie can claim Ethan as a qualifying child for the earned income credit.                                                                                   |  |  |  |
| a. True                                                                                                                                                           |  |  |  |
| b. False                                                                                                                                                          |  |  |  |
| 22. What is the total federal income tax withholding on Valerie's tax return?                                                                                     |  |  |  |
| a. \$2,700                                                                                                                                                        |  |  |  |
| b. \$2,800                                                                                                                                                        |  |  |  |
| c. \$3,060                                                                                                                                                        |  |  |  |
| d. \$4,646                                                                                                                                                        |  |  |  |
| 23. What is Valerie's credit for child and dependent care expenses shown on her Form 1040, page 2?                                                                |  |  |  |
| \$                                                                                                                                                                |  |  |  |
| 24. The student loan interest deduction on Valerie's Form 1040, page 1 is \$700.                                                                                  |  |  |  |
| a. True                                                                                                                                                           |  |  |  |
| b. False                                                                                                                                                          |  |  |  |
| <b>25.</b> Valerie must pay a 25% additional tax on the distribution from her 401(k) because she is under 59 1/2 years old and does not qualify for an exception. |  |  |  |
| a. True                                                                                                                                                           |  |  |  |
| b. False                                                                                                                                                          |  |  |  |

## **Directions**

Read the information for Justin Reedley and Jenna Washington, beginning on page 48.

- **26.** Which expenses can be claimed on Justin and Jenna's Schedule A as itemized deductions? (Select all that apply)
  - a. Mortgage Interest \$5,200
  - b. A statement received from their church showing donations made throughout the year totaling \$2,000
  - c. Homeowner's insurance
  - Donation of furniture in good, used condition with estimated fair market value of \$250
- **27.** Justin and Jenna **do not** have to report their state refund of \$160 on their 2017 tax return.
  - a. True
  - b. False
- **28.** The books and tuition costs are both qualifying expenses for the lifetime learning credit.
  - a. True
  - b. False
- **29.** The amount of the earned income tax credit shown in the payments section on page 2 of Justin and Jenna's Form 1040 is \$\_\_\_\_\_.
- **30.** The penalty for early withdrawal of savings is reported in the Adjusted Gross Income section on page 1 of Form 1040.
  - a. True
  - b. False

# **Advanced Course Scenarios and Test Questions**

## **Directions**

The first four 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.

# **Advanced Scenario 1: Darcy and Chris Tabor**

#### **Interview Notes**

- Darcy is 45 years old, single, and a U.S. citizen with a valid Social Security number.
   She had \$45,000 in wages.
- During the interview with Darcy, you determine the following facts:
  - Darcy's son Chris, age 21, is unmarried and was a full-time student working on a degree in accounting during 2017.
  - Chris' income was \$8,500 in wages, which he used to pay his tuition. He did not
    provide more than half his own support.
  - Chris lived on campus during the school year, but came home on breaks and for the summer.
  - Chris is in his third year of college.
  - Chris has never had a felony drug conviction.
  - Chris is a U.S. citizen with a valid Social Security number.

# **Advanced Scenario 1: Test Questions**

- 1. Who can claim Chris' personal or dependency exemption?
  - a. Chris can claim his personal exemption because he had earned income.
  - b. Chris can claim his personal exemption if Darcy does not to claim him.
  - c. Chris does not have a filing requirement so he cannot claim a personal exemption.
  - d. Chris must file a tax return and claim zero personal exemptions because Darcy can claim him as a dependent on her tax return.
- **2.** Darcy can claim the expenses Chris paid as qualifying expenses for the American opportunity credit if Darcy claims Chris as a dependent on her return.
  - a. True
  - b. False

# **Advanced Scenario 2: Mike Hastings**

## **Interview Notes**

- Mike is 50 and made \$36,000 in wages in 2017. He is single and pays all the cost of keeping up his home.
- Mike's daughter, Brittany, lived with Mike all year.
- Brittany's son, Hayden, was born in November 2017. Hayden lived in Mike's home since birth.
- Brittany is 25, single, and had \$1,500 in wages in 2017. She is not disabled.
- Mike provides more than half of the support for both Brittany and Hayden.
- Mike, Brittany, and Hayden are all U.S. citizens with valid Social Security numbers.

## **Advanced Scenario 2: Test Questions**

- 3. Who can claim Hayden as a dependent?
  - a. No one can claim Hayden because he was not a member of the household for more than six months.
  - b. Mike cannot claim Hayden because Hayden is not Mike's child.
  - c. Brittany can claim Hayden because she is his parent.
  - d. Mike can claim Hayden; Brittany cannot claim Hayden because Brittany qualifies as Mike's dependent.
- 4. Who can Mike claim as a qualifying child(ren) for the earned income credit?
  - a. Mike has no qualifying children.
  - b. Mike can claim Brittany, but not Hayden.
  - c. Mike can claim Hayden, but not Brittany.
  - d. Mike can claim both Brittany and Hayden.
- **5.** Mike's most advantageous filing status is Single.
  - a. True
  - b. False

# Advanced Scenario 3: Henry and Claudia Oberlin

## **Interview Notes**

- Henry and Claudia are married and want to file a joint return.
- They have one child, Alyssa, who is 5 years old and lived with them all year.
- Henry, Claudia, and Alyssa lived in the U.S. all year and all have Individual Taxpayer Identification Numbers (ITINs).
- Henry earned \$37,000 in wages. Claudia had \$5,000 in wage income. They had no other income.
- · Henry and Claudia provided all the support for Alyssa.

# **Advanced Scenario 3: Test Questions**

- 6. Are Henry and Claudia eligible to claim the earned income credit?
  - a. No, because Henry and Claudia's income is too high.
  - b. No, because they all have ITINs.
  - c. Yes, because Alyssa is their qualifying child for EIC.
  - d. Yes, but only if they file a joint return.
- 7. Henry and Claudia can claim Alyssa for which tax benefit(s)?
  - a. Dependency exemption and the child tax credit
  - b. Dependency exemption only
  - c. Child tax credit only
  - d. Neither dependency exemption nor child tax credit

- Martin is married, but did not live with or have contact with his spouse in 2017. He
  does not know where she is. He indicated on the intake sheet that he is not legally
  separated.
- Martin does not have children or any other dependents
- Martin worked as a clerk and earned \$36,000 in wages. He had no other income.
- In 2017, he took a computer class at the local university to improve his job skills.
- Martin has a receipt showing he paid \$1,200 for tuition. He paid for all his
  educational expenses and did not receive any assistance or reimbursement.
- He paid \$400 for course books from an online bookseller.
- Martin paid \$150 for a parking permit. It was not a requirement of enrollment.
- Martin does not have enough deductions to itemize.
- He is a U.S. citizen with a valid Social Security number.

## **Advanced Scenario 4: Test Questions**

- 8. What is Martin's most advantageous allowable filing status?
  - a. Married Filing Separately
  - b. Head of Household
  - c. Single
  - d. Qualifying Widower
- **9.** Considering Martin's filing status and using Publication 4012, Tab J, Education Benefits, which education benefit is Martin eligible to claim?
  - a. American opportunity credit
  - b. He does not qualify for any education benefit
  - c. Lifetime learning credit
  - d. Tuition and fees deduction

#### **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.

Note: 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**

- Samantha's husband died in March 2016. Samantha filed a joint return with her husband for 2016. She has not remarried.
- In September 2017, Samantha's daughter, Meredith, enrolled in college to pursue a bachelor's degree. She had no previous post-secondary education. Yuma College is a qualified educational institution.
- · Meredith does not have a felony drug conviction.
- Samantha brought a Form 1098-T and an account statement from the college.
   Meredith's purchases at the college bookstore were for course-related books.
- The terms of Meredith's scholarship require that it be used to pay for tuition.
- Samantha took a distribution from her IRA and used all of the distribution to pay for some of Meredith's education expenses. All her IRA contributions were deductible in the year she made them.
- Samantha provided the entire cost of maintaining the household and all the support for her children, Meredith and Oliver, in 2017.
- Samantha's older brother, Howard, lives with her and is permanently and totally disabled. He received disability income which he used to provide more than half of his own support.
- Samantha lost her job in December 2017. She received unemployment for two weeks in 2017 until she found a new job.
- Samantha provides translation services to earn extra income. She received a Form 1099-MISC for all of the translation income. Her only expense related to this income was \$150 in office supplies.
- Oliver attended day care while Samantha worked.



- Samantha received a Form 1099-C for cancelled credit card debt. Using the insolvency determination worksheet in Publication 4012, you helped Samantha determine the value of her assets exceeded her liabilities and that she was solvent at the time the credit card debt was cancelled.
- Samantha, Meredith, and Oliver had MEC all year through Samantha's employer. Howard also had MEC all year.

| Form 13614-C                                                                            |                         |                                                                                       |                                              |                     |                                    | sury - Interna   |                                  |                          |                                                                            |                                                                                  |                                                                           | OMB N                                                                                                | Number                                                        |
|-----------------------------------------------------------------------------------------|-------------------------|---------------------------------------------------------------------------------------|----------------------------------------------|---------------------|------------------------------------|------------------|----------------------------------|--------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| (October 2017)                                                                          |                         | Int                                                                                   | ake/In                                       | terv                | iew &                              | Qualit           | ty Re                            | view S                   | Sheet                                                                      |                                                                                  |                                                                           | 1545                                                                                                 | -1964                                                         |
| You will need:  Tax Information such a Social security cards o Picture ID (such as vali | r ITIN letters fo       | or all perso                                                                          | ons on yo                                    |                     |                                    | You ar<br>comple | e respo                          | nsible for<br>accurate i | 1-3 of this forma<br>the informa<br>information.<br>lease ask th           | tion on yo                                                                       |                                                                           |                                                                                                      |                                                               |
| 2                                                                                       |                         | To repo                                                                               | ort unethi                                   | cal beh             | avior to t                         | the IRS, e       | mail us                          | at wi.volta              | ghest ethica<br>x@irs.gov                                                  | l standards                                                                      | s.                                                                        |                                                                                                      |                                                               |
| Part I - Your Personal Inform                                                           | <b>nation</b> (If you a | re filing a j                                                                         | oint return                                  | , enter             | your name                          | es in the s      | ame ord                          | er as last y             | /ear's return)                                                             | 8                                                                                |                                                                           |                                                                                                      |                                                               |
| Your first name     SAMANTHA                                                            | M.I.                    |                                                                                       |                                              |                     |                                    |                  |                                  | elephone nui             |                                                                            | ⊠ Ye                                                                             | Are you a U.S. citizen?  ☑ Yes ☐ No                                       |                                                                                                      |                                                               |
| 2. Your spouse's first name                                                             |                         | M.I.                                                                                  | Last n                                       | ast name Te         |                                    |                  |                                  |                          | elephone nui                                                               |                                                                                  | Is your spouse a U.S. citizen?  ☐ Yes ☐ No                                |                                                                                                      |                                                               |
| 3. Mailing address 300 DAKOTA CIRCLE                                                    |                         | 2.5                                                                                   |                                              |                     |                                    |                  | City<br>OUR CI                   | ITY                      |                                                                            |                                                                                  | State<br>YS                                                               |                                                                                                      | IP code<br>OUR ZIP                                            |
| 4. Your Date of Birth                                                                   | 5. Your job ti          |                                                                                       |                                              | 6.                  | Last year                          | , were you       | ι:                               |                          |                                                                            | a. Ful                                                                           | I-time stud                                                               | dent 🗌 Y                                                                                             | ′es ⊠ No                                                      |
| 04/15/1975                                                                              | MANAGEME                | NT ASSIS                                                                              | TANT                                         | b.                  | Totally ar                         | nd perman        | ently dis                        | abled [                  | Yes 🛛 N                                                                    | lo c. Leg                                                                        | ally blind                                                                | □ Y                                                                                                  | ′es ⊠ No                                                      |
| 7. Your spouse's Date of Birth                                                          | 8. Your spou            | se's job titl                                                                         | е                                            | 9.                  | Last year                          | , was your       | spouse                           | :                        |                                                                            | a. Ful                                                                           | l-time stud                                                               | dent 🗌 Y                                                                                             | 'es □ No                                                      |
|                                                                                         |                         |                                                                                       |                                              | b.                  | Totally ar                         | nd perman        | ently dis                        | abled [                  | Yes 🗌 N                                                                    | lo c. Leg                                                                        | ally blind                                                                | □ Y                                                                                                  | 'es □ No                                                      |
| 10. Can anyone claim you or y                                                           | our spouse as           | a depende                                                                             | nt? [                                        | Yes                 | ⋈ No                               | ☐ Unst           | ıre                              |                          |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                               |
| 11. Have you or your spouse:                                                            |                         |                                                                                       |                                              | a. I                | Been a vic                         | ctim of ide      | ntity theft                      | t? 🗆                     | Yes 🛛 N                                                                    | lo b. Add                                                                        | opted a ch                                                                | nild? 🔲 Y                                                                                            | ′es ⊠ No                                                      |
| Part II - Marital Status and                                                            | d Household             | Informati                                                                             | on                                           |                     |                                    |                  |                                  |                          |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                               |
| 1. As of December 31, 2017, v                                                           | were 🗌 Ne               | ver Married                                                                           | d (Th                                        | nis inclu           | des regist                         | tered dom        | estic par                        | tnerships,               | civil unions,                                                              | or other for                                                                     | mal relatio                                                               | nships und                                                                                           | er state law)                                                 |
| you:                                                                                    | ☐ Ma                    | rried                                                                                 | a. If                                        | Yes, Di             | d you get                          | married in       | 2017?                            |                          |                                                                            |                                                                                  |                                                                           | Yes 🗆 N                                                                                              | 10                                                            |
|                                                                                         |                         |                                                                                       | b. Di                                        | id you li           | ve with yo                         | ur spouse        | during a                         | any part of              | the last six n                                                             | nonths of 20                                                                     | 017?                                                                      | Yes 🗆 N                                                                                              | No.                                                           |
|                                                                                         | ☐ Div                   | orced                                                                                 | Da                                           | ate of fir          | nal decree                         | •                |                                  |                          |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                               |
|                                                                                         | ☐ Leg                   | gally Separ                                                                           | ated Da                                      | ate of se           | eparate m                          | aintenanc        | e agreen                         | nent                     |                                                                            | ==3)                                                                             |                                                                           |                                                                                                      |                                                               |
|                                                                                         | Wie                     | dowed                                                                                 | Ye                                           | ear of sp           | oouse's de                         | eath             |                                  | 2016                     | ;                                                                          |                                                                                  |                                                                           |                                                                                                      |                                                               |
| 2. List the names below of:                                                             |                         |                                                                                       |                                              |                     |                                    |                  |                                  | If ac                    | Iditional enac                                                             | o is poodo                                                                       | d chock by                                                                | oro 🗆 and I                                                                                          | ist on page 3                                                 |
| <ul> <li>everyone who lived with y</li> </ul>                                           |                         |                                                                                       |                                              | e)                  |                                    |                  |                                  | II ac                    |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                               |
| anyone you supported but                                                                |                         |                                                                                       | 14(04)(1/04)                                 | L                   |                                    | T222 - 27        | 1                                |                          |                                                                            |                                                                                  |                                                                           | _                                                                                                    | er Preparer                                                   |
| Name (first, last) Do not enter your name or spouse's name below                        | (mm/dd/yy)              | Relationship<br>to you (for<br>example:<br>son,<br>daughter,<br>parent,<br>none, etc) | months<br>lived in<br>your home<br>last year | Citizen<br>(yes/no) | or Mexico<br>last year<br>(yes/no) | 1,000.00         | Student<br>last year<br>(yes/no) | Disabled (yes/no)        | Is this y person a qualifying child/relative of any other person? (yes/no) | Did this<br>person<br>provide<br>more than<br>50% of his/<br>her own<br>support? | Did this<br>person<br>have less<br>than \$4,050<br>of income?<br>(yes/no) | Did the<br>taxpayer(s)<br>provide more<br>than 50% of<br>support for<br>this person?<br>(yes/no/N/A) | half the cost of<br>maintaining a<br>home for this<br>person? |
| (a)                                                                                     | (b)                     | (c)                                                                                   | (d)                                          | (e)                 | (f)                                | (g)              | (h)                              | (i)                      |                                                                            | (yes/no)                                                                         |                                                                           |                                                                                                      | (yes/no)                                                      |
| MEREDITH ROLLINS                                                                        |                         | DAUGHTER                                                                              |                                              | YES                 | YES                                | S                | YES                              | NO                       |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                               |
| OLIVER ROLLINS                                                                          | 04/06/06                | SON                                                                                   | 12                                           | YES                 | YES                                | S                | YES                              | NO                       |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                               |
| HOWARD BOLIVAR                                                                          | 10/27/72                | BROTHER                                                                               | 12                                           | YES                 | YES                                | S                | NO                               | YES                      |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                               |

Advanced Scenarios

| Page 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Check appropriate box for each question in each section                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Yes No Unsure Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)                                                                                                                                                                                                                                                                                                                                                                                                    |
| □ □ □ 1. (B) Have health care coverage?                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| □ ☑ □ 2. (B) Receive one or more of these forms? (Check the box) □ Form 1095-B □ Form 1095-C                                                                                                                                                                                                                                                                                                                                                                                                       |
| □ ☑ □ 3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]                                                                                                                                                                                                                                                                                                                                                                                                               |
| 3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?                                                                                                                                                                                                                                                                                                                                                                                                       |
| 3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?                                                                                                                                                                                                                                                                                                                                                                                                           |
| □ ☑ □ 4. (B) Have an exemption granted by the Marketplace?                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Visit <a href="http://www.healthcare.gov/">http://www.healthcare.gov/</a> or call 1-800-318-2596 for more information on health insurance options and assistance.  If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments. |
| To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.                                                                                                                                                                                                                                                                                                           |
| Name (List dependents in the same order as in Part II)  No MEC  No MEC  Part Year MEC  (mark months with coverage)  Exemption (mark months exemptions applies)  Notes                                                                                                                                                                                                                                                                                                                              |
| Taxpayer J F M A M J J A S O N D J F M A M J J A S O N D                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Spouse JFMAMJJASOND JFMAMJJASOND                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Dependent J F M A M J J A S O N D J F M A M J J A S O N D                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Dependent J F M A M J J A S O N D J F M A M J J A S O N D                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Dependent J F M A M J J A S O N D J F M A M J J A S O N D                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Dependent J F M A M J J A S O N D J F M A M J J A S O N D                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Part VII – Additional Information and Questions Related to the Preparation of Your Return                                                                                                                                                                                                                                                                                                                                                                                                          |
| 1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)                                                                                                                                                                                                                                                                                                                                                                        |
| 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)                                                                                                                                                                                                                                                                                                                                                                                                    |
| Check here if you, or your spouse if filing jointly, want \$3 to go to this fund ☐ You ☐ Spouse                                                                                                                                                                                                                                                                                                                                                                                                    |
| 3. If you are due a refund, would you like:                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| a. Direct deposit b. To purchase U.S. Savings Bonds c. To split your refund between different accounts   ☑ Yes ☑ No ☐ Yes ☑ No                                                                                                                                                                                                                                                                                                                                                                     |
| 4. If you have a balance due, would you like to make a payment directly from your bank account?   Yes  No                                                                                                                                                                                                                                                                                                                                                                                          |
| 5. Have you or your spouse received any letters from the Internal Revenue Service? ☐ Yes ☐ No                                                                                                                                                                                                                                                                                                                                                                                                      |
| Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.                                                                                                                                                                                                                                                                               |
| 6. Other than English, what language is spoken in your home? NONE                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 7. Do you or any member of your household have a disability?                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 8. Are you or your spouse a Veteran from the U.S. Armed Forces?                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Additional comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Catalog Number 52121E www.irs.gov Form <b>13614-C</b> (Rev. 10-2017                                                                                                                                                                                                                                                                                                                                                                                                                                |

#### Part VIII - IRS-Certified Volunteer Quality Reviewer Section

#### Review the tax return with the taxpayer to ensure:

- · Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All guestions in Parts I through VI have been answered.
- · All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- · The information on pages one through three was correctly addressed and entered on the return.
- · Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- · Standard or Itemized Deductions are correct.
- · All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- · Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

| Certified Volunteer Preparer's name/initials (optional) | Certified Volunteer Quality Reviewer's name/initials (optional) |
|---------------------------------------------------------|-----------------------------------------------------------------|
| Additional Tax Preparer notes                           |                                                                 |
|                                                         |                                                                 |
|                                                         |                                                                 |

#### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 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

|                                  |                                                        | ployee's social security number 601-00-XXXX | OMB No. 1545-0    |                       | r, accurate,<br>T! Use            | ≁file            |                                   | e IRS website at<br>rs.gov/efile |  |
|----------------------------------|--------------------------------------------------------|---------------------------------------------|-------------------|-----------------------|-----------------------------------|------------------|-----------------------------------|----------------------------------|--|
|                                  | loyer identification number (EIN)                      |                                             |                   | 100                   | ips, other compensation 88,150.00 |                  | 2,400.0                           | tax withheld                     |  |
| c Emp                            | loyer's name, address, and ZIP cod                     | е                                           | -                 |                       | ecurity wages<br>38,150.00        | 4 Social         | security t                        | ax withheld                      |  |
| GILMER CORP<br>2250 DELTA AVENUE |                                                        |                                             |                   |                       | e wages and tips<br>38,150.00     | 6 Medic          | 6 Medicare tax withheld<br>553.18 |                                  |  |
| YOUR CITY, STATE ZIP             |                                                        |                                             |                   | Social s              | ecurity tips                      | 8 Allocated tips |                                   |                                  |  |
| d Cont                           | trol number                                            |                                             | ,                 | Verificat             | ion code                          | 10 Depen         | dent care                         | benefits                         |  |
| e Emp                            | loyee's first name and initial Las                     | st name                                     | Suff. 1           | l Nonqua              | lified plans                      | 12a See ir       |                                   | s for box 12                     |  |
|                                  | MANTHA ROLLINS<br>DAKOTA CIRCLE                        |                                             | 1                 | Statutory<br>employee | Retirement Third-part sick pay    | 12b              |                                   |                                  |  |
| YO                               | UR CITY, STATE ZIP                                     |                                             | 1                 | • Other               |                                   | 12c              | i<br>N                            |                                  |  |
|                                  |                                                        |                                             |                   |                       |                                   | 12d              | 8                                 |                                  |  |
| f Empl                           | oyee's address and ZIP code Employer's state ID number | 16 State wages, tips, etc.                  | 17 State income t | ax 18                 | Local wages, tips, etc.           | 19 Local inco    | me tax                            | 20 Locality name                 |  |
| YS                               | 34-600XXXX                                             | 38,150.00                                   | 1,472.00          |                       |                                   |                  |                                   |                                  |  |
| 1                                | N-2 Wage and Tax                                       | · -                                         | 2017              |                       | Department                        | of the Treasury  | -Interna                          | I Revenue Servic                 |  |
| orm                              | otatement                                              | 's FEDERAL Tax Return.                      | ועט               |                       |                                   |                  |                                   |                                  |  |

| 1000 GOVERNMENT PLAZA<br>YOUR CITY, STATE ZIP                                                                                                     |                                               |                                                             |                              |                                | No. 1545-0120                                   |                                                                           | Certain<br>Government                                                                                                |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------------|------------------------------|--------------------------------|-------------------------------------------------|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|--|
|                                                                                                                                                   |                                               |                                                             |                              |                                | 017                                             |                                                                           |                                                                                                                      |  |
|                                                                                                                                                   |                                               | 2 State or local income tax refunds, credits, or offsets \$ |                              | Form <b>1099-G</b>             |                                                 | Payments                                                                  |                                                                                                                      |  |
| PAYER'S federal identification number 35-700XXXX                                                                                                  | RECIPIENT'S identification number 601-00-XXXX | 3 Box 2 am                                                  | ount is for tax year         |                                | deral income tax w                              | ithheld                                                                   | Copy E<br>For Recipien                                                                                               |  |
| RECIPIENT'S name  SAMANTHA ROLLINS                                                                                                                |                                               | 5 RTAA pay                                                  | RTAA payments                |                                | 6 Taxable grants                                |                                                                           | This is important ta<br>information and i<br>being furnished to th                                                   |  |
| Street address (including apt. no.)                                                                                                               |                                               |                                                             | 7 Agriculture payments<br>\$ |                                | 8 If checked, box 2 is trade or business income |                                                                           | Internal Revenue<br>Service. If you are<br>required to file a return.                                                |  |
| 300 DAKOTA CIRCLE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP Account number (see instructions) |                                               | 9 Market gain<br>\$                                         |                              |                                |                                                 | a negligence penalty of<br>other sanction may be<br>imposed on you if thi |                                                                                                                      |  |
|                                                                                                                                                   |                                               | 10a State                                                   | 10b State identification     | ion no. 11 State income tax wi |                                                 | withheld                                                                  | incosed on you if this incosed on you if this incose is taxable and the IRS determines that it has not been reported |  |

| PAYER'S name, street address, city<br>or foreign postal code, and telephon |              | te or province, country  | , ZIP 1 Rents                                                           | OMB No. 1545-0115                                    |                                                                  |
|----------------------------------------------------------------------------|--------------|--------------------------|-------------------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------------------|
| KENT COMPANY                                                               |              |                          | \$                                                                      | 2017                                                 | Miscellaneou                                                     |
| 743 COLQUITT WAY                                                           |              |                          | 2 Royalties                                                             |                                                      | Incom                                                            |
| YOUR CITY, STATE ZIP                                                       |              |                          | \$                                                                      | Form 1099-MISC                                       |                                                                  |
|                                                                            |              |                          | 3 Other income                                                          | 4 Federal income tax                                 | withheld Copy                                                    |
|                                                                            |              |                          | \$                                                                      | \$                                                   | For Recipie                                                      |
| PAYER'S federal identification number                                      | RECIPIEN     | NT'S identification num  | 5 Fishing boat proceed                                                  | ds 6 Medical and health care                         | payments                                                         |
| 38-300XXXX                                                                 |              | 601-00-XXXX              | \$                                                                      | \$                                                   |                                                                  |
| RECIPIENT'S name  SAMANTHA ROLLINS                                         | *            |                          | 7 Nonemployee compe                                                     | ensation 8 Substitute payments dividends or interest |                                                                  |
| Street address (including apt. no.) 300 DAKOTA CIRCLE                      |              |                          | \$ 1,200.00                                                             | \$                                                   | the Internal Reven                                               |
|                                                                            |              |                          | 9 Payer made direct sa<br>\$5,000 or more of cor<br>products to a buyer |                                                      | required to file<br>return, a negligen<br>penalty or oth         |
| City or town, state or province, coun                                      | try, and ZIP | or foreign postal code   |                                                                         | - □  \$                                              | sanction may                                                     |
| YOUR CITY, STATE ZIP                                                       |              |                          | 11                                                                      | 12                                                   | imposed on you<br>this income                                    |
| Account number (see instructions)                                          |              | FATCA filing requirement | 13 Excess golden parad payments                                         | chute 14 Gross proceeds parattorney                  | id to an taxable and the lid determines that has not be reported |
| 15a Section 409A deferrals                                                 | 15b Section  | on 409A income           | 16 State tax withheld<br>\$                                             | 17 State/Payer's state                               | \$                                                               |
| s                                                                          | \$           |                          | \$                                                                      |                                                      | \$                                                               |

| FRAIRIE BANK CUSTUDIAN                                                                                                                                                                    |                                     |                          | \$ 3,200.00 2a Taxable amount |                                                                       | 20 <b>17</b>           |          | Distributions From<br>ensions, Annuities<br>Retirement of<br>Profit-Sharing<br>Plans, IRAs<br>Insurance |             |                                                                  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------|-----------------------------------------------------------------------|------------------------|----------|---------------------------------------------------------------------------------------------------------|-------------|------------------------------------------------------------------|--|
| YOUR CITY, STATE ZIF                                                                                                                                                                      |                                     |                          | \$<br>2b                      | 3,200.0<br>Taxable amou                                               | int                    | F        | orm 1099-R Total distribution                                                                           | n $\square$ | Contracts, et Copy Report th                                     |  |
| PAYER'S federal identification number                                                                                                                                                     | RECIPIENT'S ident number            | ification                | 3                             | Capital gain (in hox 2a)                                              |                        | 4        | Federal income<br>withheld                                                                              |             | income on you<br>federal ta<br>return. If thi<br>form show       |  |
| 30-600XXXX                                                                                                                                                                                | 601-00-XXXX                         |                          | \$                            |                                                                       |                        | \$       |                                                                                                         |             | federal incom                                                    |  |
| RECIPIENT'S name  SAMANTHA ROLLINS  Street address (including apt. no.)  300 DAKOTA CIRCLE  City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP |                                     |                          | \$                            | Employee cont<br>/Designated Ro<br>contributions of<br>insurance pren | oth<br>or              | \$       | Net unrealized<br>appreciation in<br>employer's sec                                                     |             | tax withheld in<br>box 4, attach<br>this copy to<br>your return. |  |
|                                                                                                                                                                                           |                                     |                          | 7                             | Distribution code(s)                                                  | IRA/<br>SEP/<br>SIMPLE | 100      | Other                                                                                                   | %           | This information being furnished to the Intern                   |  |
|                                                                                                                                                                                           |                                     |                          | 9a                            | Your percentage distribution                                          |                        | 9b<br>\$ | Total employee con                                                                                      | tributions  | Revenue Service                                                  |  |
| 10 Amount allocable to IRR within 5 years                                                                                                                                                 | 11 1st year of desig. Roth contrib. | FATCA filing requirement | 12<br>\$                      | State tax withh                                                       | eld                    | 13       | State/Payer's s                                                                                         | tate no.    | 14 State distributio<br>\$                                       |  |
| \$                                                                                                                                                                                        |                                     |                          | \$                            |                                                                       |                        |          |                                                                                                         |             | \$                                                               |  |
| Account number (see instructions                                                                                                                                                          | )                                   |                          | \$                            | Local tax withh                                                       | eld                    | 16       | Name of localit                                                                                         | у           | 17 Local distributio                                             |  |
|                                                                                                                                                                                           |                                     |                          | \$                            |                                                                       |                        |          |                                                                                                         |             | 3                                                                |  |

| CREDITOR'S name, street address, cit<br>ZIP or foreign postal code, and telepho                                                 |                                            | 1 Date of identifiable event<br>06/15/17               | OMB No. 1545-1424                                                                                                                   |                                                            |  |  |
|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|--|--|
| PRAIRIE BANK<br>1727 OSAGE WAY<br>YOUR CITY, STATE ZIP                                                                          |                                            | 2 Amount of debt discharged \$ 800.00                  | 2017                                                                                                                                | Cancellation<br>of Debt                                    |  |  |
|                                                                                                                                 |                                            | 3 Interest if included in box 2<br>\$                  | Form <b>1099-C</b>                                                                                                                  |                                                            |  |  |
| CREDITOR'S federal identification number 30-600XXXX                                                                             | DEBTOR'S identification number 601-00-XXXX | 4 Debt description  CREDIT CARD                        | Copy B<br>For Debtor                                                                                                                |                                                            |  |  |
| DEBTOR'S name SAMANTHA ROLLINS                                                                                                  |                                            |                                                        | This is important tax<br>information and is being<br>furnished to the Internal<br>Revenue Service. If you<br>are required to file a |                                                            |  |  |
| Street address (including apt. no.) 300 DAKOTA CIRCLE                                                                           |                                            | 5 If checked, the debtor was p repayment of the debt . | return, a negligence<br>penalty or othe<br>sanction may be                                                                          |                                                            |  |  |
| City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP Account number (see instructions) |                                            |                                                        | imposed on you it<br>taxable income results<br>from this transaction                                                                |                                                            |  |  |
|                                                                                                                                 |                                            | 6 Identifiable event code<br>G                         | 7 Fair market value of property \$                                                                                                  | and the IRS determines<br>that it has not been<br>reported |  |  |

| RECIPIENT'S/LENDER'S name, stree<br>province, country, ZIP or foreign pos<br>ESSEX BANK<br>300 MARIN ST.<br>YOUR CITY, STATE ZIP                                              | tal code, and telephone no.                    | *Caution: The amount shown may<br>not be fully deductible by you.<br>Limits based on the loan amount<br>and the cost and value of the<br>secured property may apply. Also,<br>you may only deduct interest to the<br>extent it was incurred by you,<br>actually paid by you, and not<br>reimbursed by another person. | y deductible by you, and on the loan amount set and value of the roperty may apply. Also, ninyl deduct interest to the as incurred by you, aid by you, and not d by another person.                                            |                                                                                   |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|--|--|
|                                                                                                                                                                               |                                                | 1 Mortgage interest received f<br>\$ 5,052.00                                                                                                                                                                                                                                                                         | rom payer(s)/borrower(s)*                                                                                                                                                                                                      | Copy E<br>For Payer                                                               |  |  |
| RECIPIENT'S/LENDER'S federal identification number                                                                                                                            | PAYER'S/BORROWER'S taxpayer identification no. | 2 Outstanding mortgage principal as of 1/1/2017 \$ 145,000.00                                                                                                                                                                                                                                                         | 3 Mortgage origination date 05/01/2010                                                                                                                                                                                         | Borrowe The information in boxes                                                  |  |  |
| 48-100XXXX                                                                                                                                                                    | 601-00-XXXX                                    | 4 Refund of overpaid interest                                                                                                                                                                                                                                                                                         | 5 Mortgage insurance premiums                                                                                                                                                                                                  | through 10 is important ta<br>information and is bein<br>furnished to the Interna |  |  |
| PAYER'S/BORROWER'S name SAMANTHA ROLLINS                                                                                                                                      |                                                | \$ 6 Points paid on purchase of p \$                                                                                                                                                                                                                                                                                  | Revenue Service. If you are<br>required to file a return, a<br>negligence penalty or other                                                                                                                                     |                                                                                   |  |  |
| Street address (including apt. no.) 300 DAKOTA CIRCLE                                                                                                                         |                                                | 7 Is address of property secur<br>PAYER'S/BORROWER'S addr<br>If "Yes," box is checked .<br>If "No." see box 8 or 9, below                                                                                                                                                                                             | sanction may be imposed<br>on you if the IRS determines<br>that an underpayment of<br>tax results because you<br>overstated a deduction<br>for this mortgage interest<br>or for these points, reported<br>in boxes 1 and 6; or |                                                                                   |  |  |
| City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, STATE ZIP  10 Number of mortgaged properties 1 11 Other REAL ESTATE TAXES PAID: \$895.00 |                                                | 8 Address of property securing                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                |                                                                                   |  |  |
|                                                                                                                                                                               |                                                | 9 If property securing mortgag description of the property                                                                                                                                                                                                                                                            | because you didn't repor                                                                                                                                                                                                       |                                                                                   |  |  |
| Account number (see instructions)                                                                                                                                             |                                                |                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                | item                                                                              |  |  |
| Form 1098                                                                                                                                                                     | (Keep for your records)                        | www.irs.gov/form1098                                                                                                                                                                                                                                                                                                  | Department of the Treasury                                                                                                                                                                                                     | - Internal Revenue Service                                                        |  |  |

| FILER'S name, street address, city of<br>foreign postal code, and telephone n | r town, state or province, country, ZIP or<br>umber | Payments received for<br>qualified tuition and related<br>expenses | OMB No. 1545-1574                                                   |                                                                                                                                  |  |
|-------------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|--|
| YUMA COLLEGE                                                                  |                                                     | \$ 6,300.00                                                        | 2017                                                                | Tuition                                                                                                                          |  |
| 10 COLLEGE AVE<br>YOUR CITY, STATE ZIP                                        |                                                     | 2 Amounts billed for<br>qualified tuition and<br>related expenses  | Form <b>1098-T</b>                                                  | Statement                                                                                                                        |  |
| FILER'S federal identification no.                                            | STUDENT'S taxpayer identification no.               | 3 If this box is checked, your e                                   | Copy B                                                              |                                                                                                                                  |  |
| 37-700XXXX                                                                    | 602-00-XXXX                                         | its reporting method for 2017                                      |                                                                     | For Student                                                                                                                      |  |
| STUDENT'S name  MEREDITH ROLLINS                                              |                                                     | Adjustments made for a prior year                                  | 5 Scholarships or grants \$ 3,000.00                                | This is important tax information and is being furnished to the                                                                  |  |
| Street address (including apt. no.) 300 DAKOTA CIRCLE                         |                                                     | 6 Adjustments to<br>scholarships or grants<br>for a prior year     | 7 Checked if the amount<br>in box 1 or 2 includes<br>amounts for an | Internal Revenue<br>Service. This form<br>must be used to<br>complete Form 8863<br>to claim education<br>credits. Give it to the |  |
| City or town, state or province, coun YOUR CITY, STATE ZIF                    |                                                     | \$                                                                 | academic period<br>beginning January—<br>March 2018 ►               |                                                                                                                                  |  |
| Service Provider/Acct. No. (see instr.                                        | ) 8 Check if at least                               | 9 Checked if a graduate                                            | 10 Ins. contract reimb./refund                                      | tax preparer or use it to                                                                                                        |  |
|                                                                               | half-time student                                   | student                                                            | \$                                                                  | prepare the tax return.                                                                                                          |  |



# **Statement of Account**

December 31, 2017

Meredith Rollins

Student ID 602-00-XXXX

| Date       | Transaction                                | Amount Billed | Amount Paid |
|------------|--------------------------------------------|---------------|-------------|
| 08/30/2017 | Tuition – Fall Semester 2017               | +\$6,300.00   |             |
| 08/30/2017 | Scholarship                                |               | -\$3,000.00 |
| 09/03/2017 | Meal plan                                  | +\$ 350.00    |             |
| 09/03/2017 | Parking pass                               | +\$ 90.00     |             |
| 09/04/2017 | Campus Bookstore charge to student account | +\$ 500.00    |             |
| 09/05/2017 | Payment - check #1234                      |               | -\$4,240.00 |

12/31/2017 Account Balance.....\$0.00

# **River's Child Care**

303 Twiggs Trail

Your City, Your State Your Zip

Ph: (555) 555-5555

December 31, 2017

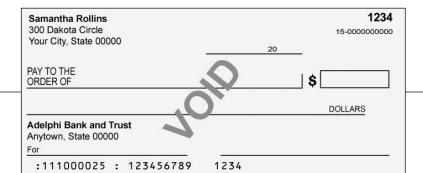
Received from Samantha Rollins:

\$3,000 for after-school care for Oliver Rollins

\$3,000 Total amount received for child care in 2017

Ellen River

EIN: 35-900XXXX



# **Advanced Scenario 5: Test Questions**

| 10. | Wh  | ich allowable filing status is most advantageous to Samantha?                                                                |
|-----|-----|------------------------------------------------------------------------------------------------------------------------------|
|     | a.  | Qualifying Widow                                                                                                             |
|     | b.  | Single                                                                                                                       |
|     | C.  | Married Filing Separately                                                                                                    |
|     | d.  | Head of Household                                                                                                            |
| 11. | Ho  | ward is Samantha's qualifying person for which of the following benefits?                                                    |
|     | a.  | Dependency exemption                                                                                                         |
|     | b.  | Child tax credit                                                                                                             |
|     | C.  | Earned income credit                                                                                                         |
|     | d.  | All of the above                                                                                                             |
| 12. |     | eat is the credit for child and dependent care expenses shown in the tax and dits section of Samantha's tax return?          |
|     | a.  | \$840                                                                                                                        |
|     | b.  | \$882                                                                                                                        |
|     | C.  | \$630                                                                                                                        |
|     | d.  | \$600                                                                                                                        |
| 13. |     | hat is the total amount of qualified educational expenses used in the calculation Samantha's American opportunity credit? \$ |
| 14. |     | nat is the amount of self-employment tax in the Other Taxes section of mantha's Form 1040, page 2?                           |
|     | a.  | \$0                                                                                                                          |
|     | b.  | \$74                                                                                                                         |
|     | C.  | \$148                                                                                                                        |
|     | d.  | \$161                                                                                                                        |
| 15. | Sai | mantha's unemployment income does not need to be reported on her tax return.                                                 |
|     | a.  | True                                                                                                                         |
|     | b.  | False                                                                                                                        |
| 16. | Wh  | ere is the cancelled debt from Form 1099-C reported on Samantha's tax return?                                                |
|     | a.  | It is not reported on the return                                                                                             |
|     | b.  | On Form 1040, line 7 as wages                                                                                                |
|     | C.  | On Form 1040, line 21 as other income                                                                                        |
|     | d.  | On Schedule A as a miscellaneous deduction                                                                                   |

- **17.** Samantha qualifies for an exception to the 10% additional tax on the early distribution from her IRA.
  - a. True
  - b. False

## **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.

Note: 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**

- Quincy retired and began receiving retirement income on April 1, 2017. No distributions were received prior to his retirement. Quincy selected a joint survivor annuity for these payments.
- Quincy brought last year's tax return. It includes a capital loss carryover worksheet.
- Quincy and Marian are married and want to file a joint return. They provided all the cost of keeping up the home and all of the support for their son Lucas.
- · Lucas has no income and no filing requirement.
- Quincy was covered by Medicare all year. Marian and Lucas had MEC through Marian's employer all year.



| Form <b>13614-C</b>                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 7 <b>.</b> (5.7 <b>2</b> .7 |                                           |                  | t of the Treas                                |                                         |                         |                       | <b>.</b>                                                        |                         |                           | OMB N                        | 0.7450.0070.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------------|------------------|-----------------------------------------------|-----------------------------------------|-------------------------|-----------------------|-----------------------------------------------------------------|-------------------------|---------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (October 2017)                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Inta                        | ake/In                                    | terv             | iew &                                         | Quali                                   | ty Re                   | view :                | Sheet                                                           |                         |                           | 1545                         | -1964                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| You will need:  • Tax Information such a  • Social security cards o  • Picture ID (such as vali | r ITIN letters fo                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | or all perso                | ns on yo                                  |                  |                                               | You are compl                           | re responete and        | nsible fo<br>accurate | informatio                                                      | nation on y             |                           | . Please pro<br>inteer prepa |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                 | Volunteers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                             |                                           |                  |                                               |                                         |                         |                       | ighest ethi<br>tax@irs.go                                       | cal standar<br>V        | ds.                       |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Part I - Your Personal Inform                                                                   | nation (If you a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | re filing a jo              | int return                                | , enter          | your name                                     | es in the s                             | ame ord                 | er as last            | year's retu                                                     | n)                      | 2.                        |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Your first name     QUINCY                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | M.I.                        | Last na                                   | ame              |                                               |                                         |                         |                       | Telephone i                                                     |                         | ⊠ Ye                      | 7577                         | ] No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Your spouse's first name     MARIAN                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | M.I.                        | Last na                                   | ame              |                                               |                                         |                         |                       | Telephone i                                                     | number                  | Is you<br>⊠ Ye            |                              | U.S. citizen?<br>] No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 3. Mailing address 388 NOBLE CIRCLE                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | , -                         |                                           |                  |                                               | 101-101-101-101-101-101-101-101-101-101 | City<br><b>YOUR C</b> I | ITY                   |                                                                 |                         | State<br>YS               | 1.53                         | IP code<br>OUR ZIP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 4. Your Date of Birth<br>01/11/1945                                                             | 5. Your job ti                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | tle                         |                                           | 7.000            | Last year<br>Totally ar                       |                                         |                         | abled [               | □ Yes 🖂                                                         |                         | ull-time stu-             |                              | 10.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 7. Your spouse's Date of Birth                                                                  | In the state of th | se's job title              |                                           |                  | Last year                                     |                                         |                         | CONTRACTOR •          | les 🛛                                                           | acover secretari        | ull-time stu              | 1, 444                       | 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 |
| 06/26/1961                                                                                      | ADMIN ASS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                             |                                           |                  | Totally ar                                    |                                         |                         |                       | ☐ Yes 🖂                                                         |                         | egally blind              |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 10. Can anyone claim you or y                                                                   | our spouse as                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | a depender                  | nt?                                       | Yes              | ⊠ No                                          | ☐ Unsi                                  | ure                     |                       |                                                                 |                         |                           |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 11. Have you or your spouse:                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                           | a.               | Been a vio                                    | tim of ide                              | ntity theft             | t? [                  | ☐ Yes 🛛                                                         | No b. A                 | dopted a cl               | nild? 🗌 Y                    | es 🛭 No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Part II - Marital Status and                                                                    | d Household                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Information                 | on                                        |                  |                                               |                                         |                         |                       |                                                                 |                         |                           |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1. As of December 31, 2017, v                                                                   | were 🗌 Ne                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ver Married                 | (Th                                       | nis inclu        | ides regist                                   | ered dom                                | estic par               | tnerships             | , civil union:                                                  | s, or other fo          | rmal relation             | onships unde                 | er state law)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| you:                                                                                            | Ma                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | rried                       |                                           | C-15100 PLD 1500 | d you get                                     |                                         |                         |                       |                                                                 |                         |                           | Yes 🛛 N                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | - 20                        |                                           |                  |                                               |                                         | during a                | any part o            | f the last six                                                  | months of               | 2017?                     | Yes 🗌 N                      | lo                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                                                                                 | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | orced                       | - 10 HES                                  |                  | nal decree                                    |                                         |                         | 92 H                  |                                                                 |                         |                           |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                 | (1) (1) (1) (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | gally Separa                |                                           |                  | eparate m                                     |                                         | e agreen                | nent                  |                                                                 |                         |                           |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                 | ☐ Wid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | dowed                       | Υe                                        | ear of s         | pouse's de                                    | eath                                    |                         |                       |                                                                 |                         |                           |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <ol> <li>List the names below of:</li> <li>everyone who lived with y</li> </ol>                 | ou last vear (ot                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | her than vo                 | ur spouse                                 | e)               |                                               |                                         |                         | If a                  | idditional sp                                                   | ace is need             | ed check h                | ere 🗌 and I                  | ist on page 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| anyone you supported but                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                           | <b>X</b>         |                                               |                                         |                         |                       | To be                                                           | completed               | by a Certif               | fied Volunte                 | er Preparer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Name (first, last) Do not enter your name or spouse's name below                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             | Number of months                          | US<br>Citizen    | Resident of US,                               | Single or<br>Married as                 | Full-time<br>Student    |                       | d Is this                                                       | Did this person         | Did this person           | Did the taxpayer(s)          | Did the taxpayer(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| (a)                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | example:<br>son,            | lived in<br>your home<br>last year<br>(d) | (yes/no)         | Canada,<br>or Mexico<br>last year<br>(yes/no) | of 12/31/17<br>(S/M)                    | C-1-1-1                 | Disabled (yes/no)     | qualifying<br>child/relati<br>of any oth<br>person?<br>(yes/no) | provide<br>ve more than | have less<br>than \$4,050 | provide more<br>than 50% of  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| LUCAS PIKE                                                                                      | 02/03/01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | SON                         | 12                                        | YES              | YES                                           | S                                       | YES                     | NO                    |                                                                 |                         |                           |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                           |                  |                                               |                                         |                         |                       |                                                                 |                         |                           |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                           |                  |                                               |                                         |                         |                       |                                                                 |                         |                           |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                           |                  |                                               |                                         |                         |                       |                                                                 |                         |                           |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| NE                                             |                                       |                      |                    |                                                                |                    |                                                    |                         | Page 3                        |
|------------------------------------------------|---------------------------------------|----------------------|--------------------|----------------------------------------------------------------|--------------------|----------------------------------------------------|-------------------------|-------------------------------|
|                                                | ate box for each                      |                      |                    |                                                                |                    |                                                    |                         |                               |
| Yes No Uns                                     | ure Part VI - Hea                     | Ith Care Cove        | rage - Last ye     | ear, did you, your spouse, or c                                | ependent(s)        |                                                    |                         |                               |
|                                                | 105 105                               | health care cov      | -                  |                                                                |                    |                                                    |                         |                               |
|                                                | 100 100                               |                      |                    | ns? (Check the box)   Form 10                                  |                    | n 1095-C                                           |                         |                               |
|                                                |                                       | 0.77                 | - 20               | tplace (Exchange)? [Provide For                                |                    |                                                    |                         |                               |
|                                                | 3a. (A) If                            | yes, were adva       | ance credit pa     | yments made to help you pay yo                                 | ur health care p   | remiums?                                           |                         |                               |
|                                                | 3b. (A) If                            | yes, Is everyor      | ne listed on yo    | ur Form 1095-A being claimed of                                | n this tax returr  | 1?                                                 |                         |                               |
|                                                | 4. (B) Have                           | an exemption (       | granted by the     | Marketplace?                                                   |                    |                                                    |                         |                               |
| Visit http://www                               | w.healthcare.gov                      | / or call 1-800      | -318-2596 for      | more information on health in                                  | surance option     | ns and assistance.                                 |                         |                               |
| V 5. 151                                       | rital status or fa                    |                      |                    | on your behalf to help pay you<br>Marketplace. Reporting chang |                    |                                                    | 3.7                     | •                             |
| To be Completed                                | d by a Certified Vo                   | lunteer Prepare      | r (Use Publication | on 4012 and check the appropriate be                           | x(es) indicating N | linimum Essential Cover                            | rage (MEC) for eve      | eryone listed on the return.) |
|                                                | pendents in the<br>as in Part II)     | MEC<br>Entire Year   | No MEC             | Part Year MEC (mark months with coverage,                      |                    | on (mark months<br>ptions applies)                 | Exemption<br>All Year   | Notes                         |
| Taxpayer                                       |                                       |                      |                    | JFMAMJJASON                                                    | JFMAN              | 1 J J A S O N D                                    |                         |                               |
| Spouse                                         |                                       |                      |                    | JFMAMJJASON                                                    | JFMAN              | 1 J J A S O N D                                    |                         |                               |
| Dependent                                      |                                       |                      |                    | JFMAMJJASON                                                    | JFMAN              | 1 J J A S O N D                                    |                         | 2                             |
| Dependent                                      |                                       |                      |                    | JFMAMJJASON                                                    | JFMAN              | 1 J J A S O N D                                    |                         |                               |
| Dependent                                      |                                       |                      |                    | JFMAMJJASON                                                    | JFMAN              | 1 J J A S O N D                                    |                         |                               |
| Dependent                                      |                                       |                      |                    | JFMAMJJASON                                                    | JFMAN              | M J J A S O N D                                    |                         |                               |
| Part VII – Additi                              | onal Information                      | and Question         | ns Related to      | the Preparation of Your Retur                                  | )                  |                                                    |                         |                               |
| 1. Provide an em                               | nail address (optio                   | nal) (this email     | address will r     | not be used for contacts from the                              | Internal Reven     | ue Service)                                        |                         |                               |
| 2. Presidential E                              | lection Campaign                      | Fund (If you ch      | heck a box, yo     | ur tax or refund will not change)                              |                    | 90 19                                              |                         |                               |
| Check here if                                  | you, or your spou                     | se if filing jointly | y, want \$3 to g   | go to this fund 🛛 You                                          |                    |                                                    |                         |                               |
| 3. If you are due                              | a refund, would y                     | ou like:             |                    |                                                                |                    |                                                    |                         |                               |
| <ul><li>a. Direct depo</li><li>☐ Yes</li></ul> | sit 🛚 No                              |                      | b. To              | purchase U.S. Savings Bonds<br>Yes ⊠ No                        |                    | <ul><li>c. To split your ref</li><li>Yes</li></ul> | fund between di<br>⊠ No | fferent accounts              |
| 4. If you have a l                             | palance due, woul                     | ld you like to m     | ake a paymen       | t directly from your bank accour                               | ? 🗌 Yes            | ⋈ No                                               |                         |                               |
| 5. Have you or y                               | our spouse receiv                     | ed any letters f     | from the Intern    | al Revenue Service?                                            | ☐ Yes              | No                                                 |                         |                               |
|                                                | reparation sites<br>vill be used only |                      |                    | money. The data from the follo                                 | wing question      | is may be used by t                                | his site to appl        | y for these grants.           |
| 6. Other than En                               | glish, what langua                    | age is spoken ir     | n your home?       | NONE                                                           |                    |                                                    | □ P                     | refer not to answer           |
| 7. Do you or any                               | member of your l                      | nousehold have       | e a disability?    | ☐ Yes 🖾                                                        | No 🗆               | Prefer not to answer                               | Γ.                      |                               |
| 8. Are you or you                              | ır spouse a Veter                     | an from the U.S      | S. Armed Force     | es?                                                            | No 🗆               | Prefer not to answer                               | r                       |                               |
| Additional comm                                | ents                                  |                      |                    |                                                                |                    |                                                    |                         |                               |
| Catalog Number 521                             |                                       |                      |                    | www.irs.gov                                                    |                    |                                                    | 100                     | 13614-C (Rev. 10-2017)        |

#### Part VIII - IRS-Certified Volunteer Quality Reviewer Section

#### Review the tax return with the taxpayer to ensure:

- Taxpayer (and Spouse's) identity was verified with a photo ID.
- · The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- · All questions in Parts I through VI have been answered.
- · All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- · Filing status was verified and correct.
- · Personal and Dependency Exemptions are entered correctly on the return.
- · All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- · Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- · Standard or Itemized Deductions are correct.
- · All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- · Direct Deposit/Debit and checking/saving account numbers are correct.
- · SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

| Certified Volunteer Preparer's name/initials (optional) | Certified Volunteer Quality Reviewer's name/initials (optional) |  |  |  |  |  |  |  |  |
|---------------------------------------------------------|-----------------------------------------------------------------|--|--|--|--|--|--|--|--|
| Additional Tax Preparer notes                           |                                                                 |  |  |  |  |  |  |  |  |
|                                                         |                                                                 |  |  |  |  |  |  |  |  |
| -                                                       | and Paperwork Reduction Act Notice                              |  |  |  |  |  |  |  |  |

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 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

|                                                                   | 60 - 100 00 - 100 00 - 100 00 - 100 00 - 100 00 - 100 00 00 - 100 00 00 00 00 00 00 00 00 00 00 00 00 | 05000    | -00-XXXX                   | OMB No. 1545   |                                                                                |                                                       |                 |                                              |                  |  |  |
|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------|----------------------------|----------------|--------------------------------------------------------------------------------|-------------------------------------------------------|-----------------|----------------------------------------------|------------------|--|--|
| - 6                                                               | loyer identification number                                                                           | (EIN)    |                            |                | 1 Wages, tips, other compensation 2 Federal income tax withhe 13.950.00 450.00 |                                                       |                 |                                              |                  |  |  |
|                                                                   | loyer's name, address, and                                                                            | ZIP code |                            |                | 3 5                                                                            | 13,950.00<br>ocial security wages                     | 4 Social        |                                              |                  |  |  |
|                                                                   |                                                                                                       |          |                            |                | •                                                                              | 14,550.00                                             |                 | 4 Social security tax withheld<br>902.10     |                  |  |  |
| ITASCA CO 25 IMPERIAL LANE YOUR CITY, STATE ZIP  d Control number |                                                                                                       |          |                            |                |                                                                                | ledicare wages and tips                               | 6 Medic         | 6 Medicare tax withheld                      |                  |  |  |
|                                                                   |                                                                                                       |          |                            |                |                                                                                | 14,550.00                                             |                 | 210.9                                        | 8                |  |  |
|                                                                   |                                                                                                       |          |                            |                |                                                                                | ocial security tips                                   | 8 Alloca        | 8 Allocated tips  10 Dependent care benefits |                  |  |  |
|                                                                   |                                                                                                       |          |                            |                |                                                                                | erification code                                      | 10 Deper        |                                              |                  |  |  |
| e Employee's first name and initial Last name Suff.               |                                                                                                       |          |                            |                | 11 N                                                                           | lonqualified plans                                    | 12a See in      | 12a See instructions for box 12              |                  |  |  |
| MA                                                                | RIAN PIKE                                                                                             |          |                            |                | 13 S                                                                           | latutory Retirement Third-party nployee plan sick pay | 12b             | C                                            |                  |  |  |
|                                                                   | NOBLE CIRCLE                                                                                          |          |                            |                |                                                                                |                                                       | DD              |                                              |                  |  |  |
| YO                                                                | UR CITY, STATE 2                                                                                      | ZIP      |                            |                | 14 0                                                                           | ther                                                  | 12c             | 12c                                          |                  |  |  |
|                                                                   |                                                                                                       |          |                            |                |                                                                                |                                                       | 12d             |                                              |                  |  |  |
|                                                                   |                                                                                                       |          |                            |                |                                                                                |                                                       | 0 0             |                                              |                  |  |  |
| f Empl                                                            | oyee's address and ZIP cod                                                                            | de       |                            |                |                                                                                |                                                       |                 | 8                                            | ,                |  |  |
| 15 State                                                          | Employer's state ID nun                                                                               | nber     | 16 State wages, tips, etc. | 17 State incom | e tax                                                                          | 18 Local wages, tips, etc.                            | 19 Local inco   | me tax                                       | 20 Locality name |  |  |
| YS                                                                | 34-500XXXX                                                                                            |          | 13,950.00                  | 127.90         |                                                                                |                                                       |                 |                                              |                  |  |  |
|                                                                   | E                                                                                                     |          |                            |                |                                                                                |                                                       |                 |                                              |                  |  |  |
| 192                                                               |                                                                                                       |          | 7.2                        |                |                                                                                |                                                       |                 | 200 72                                       |                  |  |  |
|                                                                   | N-2 Wage and Stateme                                                                                  | id Tax   | 7                          | 7017           | ,                                                                              | Department                                            | of the Treasury | -Internal                                    | Revenue Service  |  |  |
|                                                                   | - Statellie                                                                                           | 111      |                            |                |                                                                                |                                                       |                 |                                              |                  |  |  |

| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  HICKORY CORPORATION 1809 GULF DRIVE YOUR CITY, STATE ZIP |                                                       |                | \$ 17,500.00<br>2a Taxable amount                                         |                        | 4        | 20 <b>17</b>                                                 |                       | Distributions From<br>ensions, Annuities,<br>Retirement or<br>Profit-Sharing<br>Plans, IRAs,<br>Insurance<br>Contracts, etc. |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------|---------------------------------------------------------------------------|------------------------|----------|--------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------|--|
|                                                                                                                                                                  |                                                       | 2b             |                                                                           |                        |          |                                                              | Copy B<br>Report this |                                                                                                                              |  |
| PAYER'S federal identification number                                                                                                                            | RECIPIENT'S identification number                     | 3              | Capital gain (in box 2a)                                                  | cluded                 | 4        | Federal income t<br>withheld                                 | ax                    | income on your<br>federal tax<br>return. If this<br>form shows                                                               |  |
| 40-100XXXX                                                                                                                                                       | 317-00-XXXX                                           | \$             |                                                                           |                        | \$       | 1,750.00                                                     |                       | federal income                                                                                                               |  |
| QUINCY PIKE                                                                                                                                                      |                                                       |                | Employee contri<br>/Designated Rot<br>contributions or<br>insurance premi | th                     | \$       | 6 Net unrealized<br>appreciation in<br>employer's securities |                       | tax withheld in<br>box 4, attach<br>this copy to<br>your return.                                                             |  |
| Street address (including apt. no 388 NOBLE CIRCLE                                                                                                               | Street address (including apt. no.)  388 NOBLE CIRCLE |                |                                                                           | IRA/<br>SEP/<br>SIMPLE | -        | Other                                                        | %                     | This information is being furnished to the Interna                                                                           |  |
| City or town, state or province, co<br>YOUR CITY, STATE ZIP                                                                                                      | untry, and ZIP or foreign postal code                 | 9a             | Your percentage distribution                                              | of total<br>%          | 9b<br>\$ | Total employee contra<br>12,500.00                           | ributions             | Revenue Service.                                                                                                             |  |
| 10 Amount allocable to IRR within 5 years                                                                                                                        | 11 1st year of desig. Roth contrib.                   | 12<br>\$<br>\$ | State tax withhe                                                          | ld                     | 13       | State/Payer's sta                                            | ate no.               | 14 State distribution<br>\$                                                                                                  |  |
| Account number (see instructions)                                                                                                                                |                                                       | +              | Local tax withhe                                                          | ld                     | 16       | Name of locality                                             |                       | 17 Local distribution<br>\$                                                                                                  |  |
| Form 1099-R                                                                                                                                                      | www.irs.gov/form1099r                                 | -              |                                                                           |                        | С        | epartment of the Tr                                          | reasury -             | IΨ<br>- Internal Revenue Service                                                                                             |  |

| country, and ZIP or foreign post                            | PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code |                          |                                  |                                                            |         |                    | Pe                                                  |                       | Distributions From<br>ensions, Annuities,<br>Retirement or      |                      |                        |  |       |  |                  |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|------------------------------------------------------------|---------|--------------------|-----------------------------------------------------|-----------------------|-----------------------------------------------------------------|----------------------|------------------------|--|-------|--|------------------|
| ESSEX BANK, CUSTOD<br>FOR ROTH IRA OF QUI                   |                                                                                                        |                          | φ<br>2a                          |                                                            |         | 2017               |                                                     |                       | Profit-Sharir<br>Plans, IRA                                     |                      |                        |  |       |  |                  |
| 300 MARIN STREET<br>YOUR CITY, STATE ZIP                    | ic.                                                                                                    |                          | \$                               | 0.00                                                       |         | Form 1099-R        |                                                     |                       | Insurance<br>Contracts, etc.                                    |                      |                        |  |       |  |                  |
| TOOK OFFT, STATE ZIF                                        |                                                                                                        |                          | 2b Taxable amount not determined |                                                            |         | Total distribution |                                                     | Copy B<br>Report this |                                                                 |                      |                        |  |       |  |                  |
| PAYER'S federal identification number                       | RECIPIENT'S identifica<br>number                                                                       | ation                    | 3                                | Capital gain (in box 2a)                                   | ncluded | 4                  | Federal income withheld                             | tax                   | income on yo<br>federal to<br>return. If th                     |                      |                        |  |       |  |                  |
| 48-100XXXX                                                  | 317-00-XXXX                                                                                            |                          | \$                               |                                                            |         | \$                 |                                                     |                       | form show<br>federal incom                                      |                      |                        |  |       |  |                  |
| QUINCY PIKE                                                 |                                                                                                        |                          |                                  | /Designated Roth<br>contributions or<br>insurance premiums |         | 6<br>\$            | Net unrealized<br>appreciation in<br>employer's sec |                       | tax withheld ii<br>box 4, attacl<br>this copy to<br>your return |                      |                        |  |       |  |                  |
| Street address (including apt. no<br>388 NOBLE CIRCLE       | o.)                                                                                                    |                          | 7                                | 7                                                          | 7       | 7                  | 7                                                   | 7                     | 7                                                               | Distribution code(s) | IRA/<br>SEP/<br>SIMPLE |  | Other |  | This information |
| 388 NOBLE CIRCLE                                            |                                                                                                        |                          |                                  | Q                                                          |         | \$                 |                                                     | %                     | being furnished<br>the Intern                                   |                      |                        |  |       |  |                  |
| City or town, state or province, co<br>YOUR CITY, STATE ZIP |                                                                                                        | oostal code              | 9a                               | Your percentage distribution                               |         | 9b<br>\$           | Total employee con                                  | tributions            | Revenue Servic                                                  |                      |                        |  |       |  |                  |
| 10 Amount allocable to IRR within 5 years                   |                                                                                                        | ATCA filing<br>quirement | 12<br>\$                         | State tax withh                                            | eld     | 13                 | State/Payer's st                                    | ate no.               | 14 State distribution \$                                        |                      |                        |  |       |  |                  |
| \$                                                          |                                                                                                        |                          | \$                               |                                                            |         |                    |                                                     |                       | \$                                                              |                      |                        |  |       |  |                  |
| Account number (see instructions)                           |                                                                                                        |                          | 15<br>\$                         | Local tax withh                                            | eld     | 16                 | Name of localit                                     | у                     | 17 Local distribution \$                                        |                      |                        |  |       |  |                  |
|                                                             |                                                                                                        |                          | \$                               |                                                            |         | 10000              |                                                     |                       | \$                                                              |                      |                        |  |       |  |                  |

| ZU1 /                                                                                                                     | BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.                             |  |  |  |  |
|---------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|--|--|--|--|
| SEE THE REVERSE FOR MORE INFO  Box 1. Name  Quincy Pike                                                                   | BOX 2. Beneficiary's Social Security Number 317-00-XXXX                    |  |  |  |  |
| Box 3. Benefits Paid in 2017 Box 4. Benefits Repaid to SS \$15,600.00                                                     |                                                                            |  |  |  |  |
| Paid by check or direct deposit:<br>\$12,781.20<br>Medicare Part B premiums deducted<br>from your benefits:<br>\$1,258.80 |                                                                            |  |  |  |  |
| Medicare Prescription Drug premiums<br>(Part D) deducted from your benefits:<br>\$0                                       | Box 6. Voluntary Federal Income Tax Withholding \$1,560.00  Box 7. Address |  |  |  |  |
| Total Additions:<br>Benefits for 2017:<br>\$15,600                                                                        | 388 Noble Circle<br>Your City, State Zip                                   |  |  |  |  |
| Draft as of June 21, 2017 - Subject to C                                                                                  | Box 8. Claim Number (Use this number if you need to contact SSA.)          |  |  |  |  |

# **ABC INVESTMENTS**

**2017 TAX REPORTING STATEMENT** 

456 Pima Plaza Your City, YS ZIP Quincy and Marian Pike 388 Noble Circle Your City, YS ZIP Account No. 111-222 Recipient ID No. 317-00-XXXX Payer's Fed ID Number: 40-200XXXX

|             | m 1099-DIV* 2017 Dividends and Distributions B for Recipient (OMB NO. 1545-0110) |        |
|-------------|----------------------------------------------------------------------------------|--------|
| 1a          | Total Ordinary Dividends                                                         | 342.00 |
| 1b          | Qualified Dividends                                                              |        |
| 2a          | Total Capital Gain Distributions (Includes 2b- 2d)                               |        |
| 2b          | Capital Gains that represent Unrecaptured 1250 Gain                              | 0.0    |
| 2c          | Capital Gains that represent Section 1202 Gain                                   | 0.0    |
| 2d          | Capital Gains that represent Collectibles (28%) Gain                             |        |
| 3           | Nondividend Distributions                                                        | 72.0   |
| 4           | Federal Income Tax Withheld                                                      | 0.0    |
| 5           | Investment Expenses                                                              |        |
| 6           | Foreign Tax Paid                                                                 |        |
| 7           | Foreign Country or U.S. Possession                                               | 0.00   |
| 8           | Cash Liquidation Distributions                                                   | 0.00   |
| 9           | Non-Cash Liquidation Distributions                                               |        |
| 10          | Exempt Interest Dividends                                                        |        |
| 11          | Specified Private Activity Bond Interest Dividends                               |        |
| 12          | State                                                                            |        |
| 13          | State Identification No                                                          |        |
| 14          | State Tax Withheld                                                               | 0.0    |
| For<br>Copy | m 1099-MISC* 2017 Miscellaneous Income<br>B for Recipient (OMB NO. 1545-0115)    |        |
| 2           | Royalties                                                                        | 0.0    |
| 4           | Federal Income Tax Withheld                                                      |        |
| 8           | Substitute Payments in Lieu of Dividends or Interest                             |        |
| 16          | State Tax Withheld                                                               |        |
| 17          | State/ Payer's State No                                                          |        |
| 18          | State Income                                                                     | 0.0    |
| For<br>Copy | m 1099-INT* 2017 Interest Income<br>B for Recipient (OMB NO. 1545-0112)          |        |
| 1           | Interest Income                                                                  |        |
| 2           | Early Withdrawal Penalty                                                         |        |
| 3           | Interest on U.S. Savings Bonds and Treas. Obligations                            | 0.0    |
| 4           | Federal Income Tax Withheld                                                      |        |
| 5           | Investment Expenses                                                              | 0.0    |
| 6           | Foreign Tax Paid                                                                 |        |
| 7           | Foreign Country or U.S. Possession                                               |        |
| 8           | Tax-Exempt Interest                                                              | 150.00 |
| 9           | Specified Private Activity Bond Interest                                         | 0.00   |
| 10          | Tax-Exempt Bond CUSIP No                                                         |        |
| Sun         | nmary of 2017 Proceeds From Broker and<br>ter Exchange Transactions              |        |
|             | s Price of Stocks, Bonds, etc                                                    |        |

Gross Proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement. Report gross proceeds individually for each security on the appropriate IRS tax return. Do not report gross proceeds in aggregate.

Page 1 of 2

## **ABC INVESTMENTS**

**2017 TAX REPORTING STATEMENT** 

456 Pima Plaza Your City, YS ZIP

Quincy and Marian Pike 388 Noble Circle Your City, YS ZIP Account No. 111-222 Recipient ID No. 317-00-XXXX Payer's Fed ID Number: 40-200XXXX

# FORM 1099-B\* 2017 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 | 1a Date of<br>Sale or<br>Exchange | <b>1b</b> Date of Acquisition | 1e Quantity<br>Sold | 2a Sales Price<br>of Stocks ,<br>Bonds, etc. (a) | 3 Cost or<br>Other Basis (b) | Gain / Loss (-) | 5 Wash Sale<br>Loss Disallowed | 4 Federal Income<br>Tax Withheld | 13<br>State | 15 State Tax<br>Withheld |
|--------|-----------------------------------|-------------------------------|---------------------|--------------------------------------------------|------------------------------|-----------------|--------------------------------|----------------------------------|-------------|--------------------------|
| Dakot  | a Co. Com                         | non Stock                     |                     |                                                  |                              |                 |                                |                                  |             |                          |
| Sale   | 03/01/2017                        | 09/01/2016                    | 250.000             | 3,150.00                                         | 1,600.00                     | 1,550.00        |                                |                                  |             |                          |
| TOTAL  | s                                 |                               |                     | 3,150.00                                         | 1,600.00                     |                 |                                |                                  |             |                          |

# FORM 1099-B\* 2017 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 | 1a Date of<br>Sale or<br>Exchange | <b>1b</b> Date of Acquisition | 1e Quantity<br>Sold | 2a Sales Price<br>of Stocks ,<br>Bonds, etc. (a) | 3 Cost or<br>Other Basis (b) | Gain / Loss (-) | 5 Wash Sale<br>Loss Disallowed | 4 Federal Income<br>Tax Withheld | 13<br>State | 15 State Tax<br>Withheld |
|--------|-----------------------------------|-------------------------------|---------------------|--------------------------------------------------|------------------------------|-----------------|--------------------------------|----------------------------------|-------------|--------------------------|
| lowa ( | Co. Commo                         | n Stock                       |                     |                                                  |                              |                 |                                |                                  |             |                          |
| Sale   | 02/01/2017                        | 06/23/2004                    | 200.000             | 3,200.00                                         | 2,384.00                     | 816.00          |                                |                                  |             |                          |
| TOTAL  | S                                 |                               |                     | 3,200.00                                         | 2,384.00                     |                 |                                |                                  |             |                          |

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

| Na | me: Quincy and Marian Pike                                                                | SSN: 316-00-XXXX |
|----|-------------------------------------------------------------------------------------------|------------------|
|    | Capital Loss Carryovers from This Year to Next Year                                       |                  |
| 1  | Amount from Form 1040, line 41, or Form 1040NR, line 38.                                  | 34,372           |
| 2  | Loss shown on Schedule D, line 21 as a positive amount                                    | 3,000            |
| 3  | Combine lines 1 and 2. If -0- or less, enter -0-                                          | 37,372           |
| 4  | Smaller of line 2 or line 3                                                               | 3,000            |
| 5  | Loss shown on Schedule D, line 7 as a positive amount                                     |                  |
| 6  | Gain, if any, shown on Schedule D, line 15                                                |                  |
| 7  | Add lines 4 and 6                                                                         | 3,000            |
| 8  | Short-term capital loss carryover.                                                        |                  |
|    | Subtract line 7 from line 5. If -0- or less, enter -0-                                    |                  |
| 9  | Loss shown on Schedule D, line 15 as a positive amount                                    | 3,450            |
| 10 | Gain, if any, shown on Schedule D, line 7                                                 |                  |
| 11 | Subtract line 5 from line 4. If -0- or less, enter -0-                                    |                  |
| 12 | Add lines 10 and 11                                                                       | 3,000            |
| 13 | Long-term capital loss carryover. Subtract line 12 from line 9. If -0- or less, enter -0- | 450              |

# **Advanced Scenario 6: Test Questions**

| 18. \         | What is the total taxable interest income shown on Line 8a of Form 1040?                   |
|---------------|--------------------------------------------------------------------------------------------|
| á             | a. \$80                                                                                    |
| k             | o. \$110                                                                                   |
| C             | c. \$150                                                                                   |
| C             | 1. \$260                                                                                   |
| 19. l         | How does the code Q on Quincy's Form 1099-R from Essex Bank affect the return?             |
| á             | a. The entire distribution is <b>not</b> taxable.                                          |
| k             | b. Half of the distribution is taxable.                                                    |
| C             | c. The entire distribution is taxable.                                                     |
| C             | d. There is no such code. The taxpayer must get a corrected Form 1099-R from<br>the bank.  |
| <b>20</b> . \ | What is the amount shown on Form 1040, Line 13 – Capital gain or loss?                     |
| á             | a. \$1,916                                                                                 |
| k             | o. \$2,451                                                                                 |
| C             | 2. \$2,366                                                                                 |
| C             | i. \$2,001                                                                                 |
|               | How much of the \$17,500 gross distribution reported on Form 1099-R is taxable in 2017? \$ |
| <b>22</b> . l | s Quincy's Social Security income taxable?                                                 |
| á             | a. Yes, a portion of the Social Security income is taxable.                                |
| k             | o. Yes, all of the Social Security income is taxable.                                      |
| C             | 2. No, because their total income is less than \$32,000.                                   |
| C             | No, Social Security benefits are never taxable.                                            |
| <b>23</b> . / | Are the Pikes entitled to claim an earned income credit for 2017?                          |
| á             | a. No, because their investment income exceeds the amount allowed to claim.                |
| k             | o. No, Quincy is over the age of 65.                                                       |
|               | 2. No, Lucas is not a qualifying child for purposes of the EIC.                            |
| C             |                                                                                            |
|               | f. Yes, they are eligible for the credit.                                                  |

# **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.

Note: 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**

- Austin works as a customer service employee during the day. He also has a business as a personal trainer and fitness instructor, called Austin's Abs. After work, he travels to teach classes at the gym five days a week.
- Austin is a cash-basis taxpayer who materially participates in the operation of his business. He did not make any payments that would require him to file Form 1099.
   Austin uses business code 812190.
- He received Form 1099-MISC for classes he taught at the gym. He had an additional \$4,290 cash income in payments from individual clients not included on the Form 1099-MISC.
- He has a written mileage log showing the following miles for 2017. All his travel is within his local commuting area.
  - 3,750 miles from home to his main job
  - 2,850 miles from his main job to the gym where he taught classes and met individual clients
  - 1,300 miles from the gym each day to his home
- The total mileage on his car for 2017 was 11,230 miles. He placed his car in service on January 6, 2011. He always takes the standard mileage rate. This is Austin's only car and it was available for personal use.
- Austin has records for other expenses relating to his business:
  - Advertising: \$300
  - Supplies: \$1,000
  - Nutritional supplements for his own consumption: \$675
  - Business liability insurance: \$610
  - Business license: \$150
- Austin has a statement from his church stating he donated \$650 on December 1, 2017.
- Austin also brought his Form 1098 showing the mortgage interest and real estate tax he paid.
- Austin has receipts for an eye exam for \$80 and prescription contact lenses for \$300.
- Austin donated \$100 to a friend in need through a social networking site.

- This year, Austin will deduct state income tax on Schedule A. Last year, he did not itemize.
- Austin's school loan was for qualified education expenses at an eligible institution.
- Austin has never taken a distribution from a retirement account and he was not a full-time student during 2017.
- Austin had health insurance all year through his employer. The insurance qualifies as MEC.



| Form <b>13614-C</b> (October 2017)                                                        |                             |                                                                                       |                                                           |                          |              | Sury - Internal Revenue Service  Quality Review Sheet |                                               |                          |                                                                            |                                                                                  | OMB Number<br>1545-1964                                                   |                                                                                                      |                                                                                                          |
|-------------------------------------------------------------------------------------------|-----------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------|--------------------------|--------------|-------------------------------------------------------|-----------------------------------------------|--------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| You will need: Tax Information such as Social security cards or Picture ID (such as valid | ITIN letters f              | or all pers                                                                           | sons on yo                                                |                          |              | You are complete.                                     | e respo                                       | nsible for<br>accurate i | 1-3 of this formation.<br>lease ask the                                    | tion on yo                                                                       |                                                                           |                                                                                                      |                                                                                                          |
|                                                                                           | Volunteer                   |                                                                                       |                                                           |                          |              |                                                       |                                               |                          | hest ethica<br>x@irs.gov                                                   | l standard                                                                       | s.                                                                        |                                                                                                      |                                                                                                          |
| Part I – Your Personal Inform                                                             | nation (If you a            | are filing a                                                                          | joint return                                              | n, enter                 | r your nam   | es in the s                                           | ame ord                                       | er as last y             | ear's return)                                                              | 8                                                                                | 2.                                                                        |                                                                                                      |                                                                                                          |
| Your first name     AUSTIN                                                                |                             | M.I                                                                                   | . Last n                                                  |                          |              |                                                       |                                               |                          | elephone nu<br>OUR PHON                                                    |                                                                                  | Are yo<br>⊠ Ye                                                            | ou a U.S. citi<br>s                                                                                  | zen?<br>No                                                                                               |
|                                                                                           |                             |                                                                                       |                                                           | Last name                |              |                                                       |                                               | T                        | Telephone number                                                           |                                                                                  |                                                                           | Is your spouse a U.S. citizen?  Yes No                                                               |                                                                                                          |
| 3. Mailing address 1551 CONCORD CIRCLE                                                    |                             | , ·                                                                                   |                                                           | 100                      |              |                                                       | City<br>OUR C                                 | ITY                      |                                                                            |                                                                                  | State<br>YS                                                               | 1000                                                                                                 | IP code<br>OUR ZIP                                                                                       |
| 4. Your Date of Birth                                                                     | 5. Your job t               |                                                                                       |                                                           | 6                        | . Last year  | , were you                                            | ı:                                            |                          |                                                                            | a. Fu                                                                            | II-time stud                                                              | lent 🗌 Y                                                                                             | es 🛛 No                                                                                                  |
| 11/22/1981                                                                                | CUSTOMER                    | R SERVICI                                                                             | E                                                         | b                        | . Totally ar | nd perman                                             | ently dis                                     | abled [                  | Yes 🛛 N                                                                    | lo c. Leç                                                                        | gally blind                                                               | □ Y                                                                                                  | es 🛛 No                                                                                                  |
| 7. Your spouse's Date of Birth                                                            | 8. Your spot                | use's job ti                                                                          | itle                                                      | 9                        | . Last year  | , was you                                             | spouse                                        | :                        | NO. 100                                                                    | a. Fu                                                                            | II-time stud                                                              | lent 🗌 Y                                                                                             | es 🗌 No                                                                                                  |
|                                                                                           |                             |                                                                                       |                                                           | b                        | . Totally ar | nd perman                                             | ently dis                                     | abled [                  | Yes 🗌 N                                                                    | lo c. Leç                                                                        | gally blind                                                               | □ Y                                                                                                  | es 🗌 No                                                                                                  |
| 10. Can anyone claim you or y                                                             | our spouse as               | a depend                                                                              | lent? [                                                   | ☐ Yes                    | ⊠ No         | ☐ Unst                                                | ıre                                           |                          |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                                                                          |
| 11. Have you or your spouse:                                                              |                             |                                                                                       |                                                           | a.                       | Been a vio   | ctim of ide                                           | ntity thef                                    | t? 🗆                     | Yes 🛛 N                                                                    | lo b. Ad                                                                         | opted a ch                                                                | ild? 🗌 Y                                                                                             | es 🛛 No                                                                                                  |
| Part II - Marital Status and                                                              | l Household                 | Informa                                                                               | tion                                                      |                          |              |                                                       |                                               |                          |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                                                                          |
| 1. As of December 31, 2017, w                                                             | vere 🗌 Ne                   | ever Marrie                                                                           | ed (Th                                                    | nis incl                 | udes regist  | tered dom                                             | estic par                                     | tnerships,               | civil unions,                                                              | or other for                                                                     | mal relatio                                                               | nships unde                                                                                          | er state law)                                                                                            |
| you:                                                                                      | ☐ Ma                        | arried                                                                                | a. If                                                     | Yes, D                   | id you get   | married in                                            | 2017?                                         |                          |                                                                            |                                                                                  |                                                                           | Yes $\square$ N                                                                                      | 0                                                                                                        |
|                                                                                           |                             |                                                                                       | b. Di                                                     | id you                   | live with yo | ur spouse                                             | during a                                      | any part of              | the last six n                                                             | nonths of 2                                                                      | 017?                                                                      | Yes $\square$ N                                                                                      | 0                                                                                                        |
|                                                                                           | ☑ Di                        | vorced                                                                                | Da                                                        | ate of f                 | inal decree  | •                                                     |                                               | 10/2                     | 8/2008                                                                     |                                                                                  |                                                                           |                                                                                                      |                                                                                                          |
|                                                                                           | ☐ Le                        | gally Sepa                                                                            | arated Da                                                 | ate of s                 | separate m   | aintenanc                                             | e agreen                                      | nent                     |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                                                                          |
|                                                                                           | ☐ Wi                        | idowed                                                                                | Ye                                                        | ear of s                 | spouse's de  | eath                                                  |                                               |                          |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                                                                          |
| 2. List the names below of: • everyone who lived with yo                                  | ou last year (o             | ther than y                                                                           | our spouse                                                | e)                       |              |                                                       |                                               | If ad                    | ditional spac                                                              | e is neede                                                                       | d check he                                                                | ere 🗌 and li                                                                                         | st on page 3                                                                                             |
| · anyone you supported but                                                                | did not live wi             | th you last                                                                           | t year                                                    | 2                        |              |                                                       |                                               |                          | To be co                                                                   | mpleted b                                                                        | y a Certif                                                                | ied Volunte                                                                                          | er Preparer                                                                                              |
| Name (first, last) Do not enter your name or spouse's name below                          | Date of Birth<br>(mm/dd/yy) | Relationship<br>to you (for<br>example:<br>son,<br>daughter,<br>parent,<br>none, etc) | Number of<br>months<br>lived in<br>your home<br>last year | US<br>Citizen<br>(yes/no |              | Single or<br>Married as<br>of 12/31/17<br>(S/M)       | Full-time<br>Student<br>last year<br>(yes/no) | Disabled                 | Is this y person a qualifying child/relative of any other person? (yes/no) | Did this<br>person<br>provide<br>more than<br>50% of his/<br>her own<br>support? | Did this<br>person<br>have less<br>than \$4,050<br>of income?<br>(yes/no) | Did the<br>taxpayer(s)<br>provide more<br>than 50% of<br>support for<br>this person?<br>(yes/no/N/A) | Did the<br>taxpayer(s)<br>pay more than<br>half the cost of<br>maintaining a<br>home for this<br>person? |
| (a)                                                                                       | (b)                         | (c)                                                                                   | (d)                                                       | (e)                      | (f)          | (g)                                                   | (h)                                           | (i)                      | (yourno)                                                                   | (yes/no)                                                                         |                                                                           | (Joanony)                                                                                            | (yes/no)                                                                                                 |
| i i i i i i i i i i i i i i i i i i i                                                     |                             |                                                                                       |                                                           |                          |              |                                                       | 2009                                          |                          |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                                                                          |
|                                                                                           |                             |                                                                                       |                                                           |                          |              |                                                       |                                               |                          |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                                                                          |
|                                                                                           |                             |                                                                                       |                                                           |                          |              |                                                       |                                               |                          |                                                                            |                                                                                  |                                                                           |                                                                                                      |                                                                                                          |

|                                                                                                    |                    |                    |                                           |                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Page 3                       |  |
|----------------------------------------------------------------------------------------------------|--------------------|--------------------|-------------------------------------------|--------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--|
| Check appropriate box for each quality                                                             |                    |                    |                                           |                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Yes No Unsure Part VI - Healt                                                                      | h Care Cove        | rage - Last ye     | ear, did you, your spouse, or d           | ependent(s)        |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| □ □ □ 1. (B) Have health care coverage?                                                            |                    |                    |                                           |                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| □   X   □   2. (B) Receive one or more of these forms? (Check the box) □ Form 1095-B □ Form 1095-C |                    |                    |                                           |                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| □ X □ 3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]               |                    |                    |                                           |                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| ☐ ☐ ☐ 3a. (A) If ye                                                                                | es, were adva      | ance credit pay    | yments made to help you pay yo            | ur health care p   | oremiums?                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| □ □ □ 3b. (A) If ye                                                                                | es, Is everyor     | ne listed on yo    | ur Form 1095-A being claimed o            | n this tax returr  | 1?                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| □ 🛛 □ 4. (B) Have ar                                                                               | n exemption g      | granted by the     | Marketplace?                              |                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Visit http://www.healthcare.gov/                                                                   | or call 1-800-     | 318-2596 for       | more information on health in             | surance option     | ns and assistance.                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| If advance payments of the premas, income, marital status or fami<br>advance payments.             |                    |                    |                                           |                    |                                            | 50 Section 50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | • ,                          |  |
| To be Completed by a Certified Volume                                                              | nteer Prepare      | r (Use Publication | on 4012 and check the appropriate bo      | x(es) indicating N | linimum Essential Cover                    | age (MEC) for eve                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ryone listed on the return.) |  |
| Name (List dependents in the same order as in Part II)                                             | MEC<br>Entire Year | No MEC             | Part Year MEC (mark months with coverage) |                    | on (mark months<br>ptions applies)         | Exemption<br>All Year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Notes                        |  |
| Taxpayer                                                                                           |                    |                    | JFMAMJJASONI                              | JFMAN              | MJJASOND                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Spouse                                                                                             |                    |                    | JFMAMJJASONI                              | JFMAN              | M J J A S O N D                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Dependent                                                                                          |                    |                    | JFMAMJJASONI                              | JFMAN              | 1 J J A S O N D                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Dependent                                                                                          |                    |                    | JFMAMJJASONI                              | JFMAN              | 1 J J A S O N D                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Dependent                                                                                          |                    |                    | JFMAMJJASONI                              | JFMAN              | 1 J J A S O N D                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Dependent                                                                                          |                    |                    | JFMAMJJASONI                              |                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Part VII – Additional Information a                                                                | nd Ougstion        | e Polated to       | the Preparation of Your Potur             |                    | the second of Albertain second subtraction | To the state of th |                              |  |
| Provide an email address (optional                                                                 |                    | December 12        |                                           |                    | ue Service)                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Presidential Election Campaign From                                                                |                    |                    |                                           | memai Neven        | ue dervice)                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Check here if you, or your spouse                                                                  |                    |                    |                                           | ☐ Spouse           |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| If you are due a refund, would you                                                                 |                    | , want to to g     |                                           | □ орошоо           |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| a. Direct deposit  ☐ Yes ☑ No                                                                      | ilike.             | b. To              | purchase U.S. Savings Bonds<br>Yes 🔀 No   |                    | c. To split your ref                       | fund between di<br>⊠ No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | ferent accounts              |  |
| 4. If you have a balance due, would                                                                | you like to ma     | ake a paymen       | t directly from your bank accoun          | ? 🗌 Yes            | ⋈ No                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| 5. Have you or your spouse received                                                                | d any letters f    | rom the Intern     | al Revenue Service?                       | ☐ Yes              | ⋈ No                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Many free tax preparation sites op<br>Your answers will be used only fo                            |                    |                    | money. The data from the follo            | wing questior      | is may be used by the                      | his site to apply                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | for these grants.            |  |
| <ol><li>Other than English, what language</li></ol>                                                | e is spoken ir     | your home?         | NONE                                      |                    |                                            | □ Pi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | efer not to answer           |  |
| 7. Do you or any member of your ho                                                                 | usehold have       | a disability?      | ☐ Yes 🖂                                   | No 🗆               | Prefer not to answer                       | ·                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |  |
| 8. Are you or your spouse a Veteran                                                                | from the U.S       | S. Armed Force     | es? 🗌 Yes 🖂                               | No 🗆               | Prefer not to answer                       | rii                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              |  |
| Additional comments                                                                                |                    |                    |                                           |                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |  |
| Catalog Number 52121E                                                                              |                    |                    | www.irs.gov                               |                    |                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 13614-C (Rev. 10-2017)       |  |

#### Part VIII - IRS-Certified Volunteer Quality Reviewer Section

#### Review the tax return with the taxpayer to ensure:

- · Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- · All questions in Parts I through VI have been answered.
- · All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- The information on pages one through three was correctly addressed and entered on the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- · Filing status was verified and correct.
- · Personal and Dependency Exemptions are entered correctly on the return.
- · All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- · Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- · Standard or Itemized Deductions are correct.
- · All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- · Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- · Direct Deposit/Debit and checking/saving account numbers are correct.
- · SIDN is correct on the return.
- · The taxpayer(s) was advised that they are responsible for the information on their return.

| Certified Volunteer Preparer's name/initials (optional) | Certified Volunteer Quality Reviewer's name/initials (optional) |
|---------------------------------------------------------|-----------------------------------------------------------------|
| Additional Tax Preparer notes                           |                                                                 |
|                                                         |                                                                 |
|                                                         |                                                                 |

# Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 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

|           |                              |               | s social security number  0-XXXX | OMB No. 1545   | 5-0008    | Safe, accurate, FAST! Use                            | ≁ file          | Visit the www.irs | e IRS website at<br>s.gov/efile |  |
|-----------|------------------------------|---------------|----------------------------------|----------------|-----------|------------------------------------------------------|-----------------|-------------------|---------------------------------|--|
|           | oyer identification number   | (EIN)         |                                  |                | 1 Wa      | ges, tips, other compensation                        |                 |                   | ax withheld                     |  |
|           | 500XXXX                      | (AN) 10000000 |                                  |                |           | 19,000.00                                            |                 | 2,200.00          |                                 |  |
| c Emple   | oyer's name, address, and    | d ZIP code    |                                  |                | 3 So      | cial security wages                                  | 4 Social        |                   | x withheld                      |  |
| ONE       | IDA CONSTRUC                 | TION          |                                  |                |           | 20,200.00                                            |                 | 1,252.            |                                 |  |
|           | FORREST TRAI                 |               |                                  |                | 5 Me      | edicare wages and tips                               | 6 Medic         | are tax wit       |                                 |  |
|           |                              |               |                                  |                | 20,200.00 |                                                      |                 | 292.90            |                                 |  |
| 100       | IR CITY, STATE               | ZIP           |                                  |                | 7 So      | cial security tips                                   | 8 Alloca        | ted tips          |                                 |  |
| d Contr   | rol number                   |               |                                  | -              | 9 Ve      | rification code                                      | 10 Deper        | ndent care        | benefits                        |  |
| e Emple   | oyee's first name and initia | al Last name  |                                  | Suff.          | 11 No     | onqualified plans                                    | 12a See i       | nstructions       | for box 12                      |  |
|           |                              |               |                                  |                |           |                                                      | og D            | 1,20              | 00.00                           |  |
|           | STIN DRAKE                   |               |                                  |                | 13 Sta    | tutory Retirement Third-part<br>ployee plan sick pay | 12b             | n 19 60           |                                 |  |
| 155       | 1 CONCORD CIR                | CLE           |                                  |                |           |                                                      | DD              | 4,4               | 00.00                           |  |
| YOU       | UR CITY, STATE               | ZIP           |                                  |                | 14 Oth    | ner                                                  | 12c             | ii<br>N           |                                 |  |
|           |                              |               |                                  |                |           |                                                      | 0 0             |                   |                                 |  |
|           |                              |               |                                  |                |           |                                                      | 12d             |                   |                                 |  |
| 4 Formula | oyee's address and ZIP co    | . al c        |                                  |                |           |                                                      | o<br>d<br>e     |                   |                                 |  |
| 15 State  | Employer's state ID nu       |               | 16 State wages, tips, etc.       | 17 State incom | ne tax    | 18 Local wages, tips, etc.                           | 19 Local inco   | me tax            | 20 Locality nan                 |  |
| YS        | 37-500XXXX                   |               | 19,000.00                        | 1,200.00       |           |                                                      |                 |                   |                                 |  |
| 1         |                              |               |                                  |                |           |                                                      |                 |                   |                                 |  |
| 1000      |                              |               | 102                              |                |           | 1 2                                                  | 1               | 100 10            |                                 |  |
|           | V-2 Wage at                  | nd Tax        |                                  | 2017           | )         | Department                                           | of the Treasury | -Internal         | Revenue Service                 |  |
| V         | V-Z Stateme                  |               |                                  |                |           |                                                      |                 |                   |                                 |  |

| or foreign postal code, and telephone    | er town, state or province, country, ZIP no. | 1 Rents                                         | OMB No. 1545-0115                  | Miscellaneous                                    |  |
|------------------------------------------|----------------------------------------------|-------------------------------------------------|------------------------------------|--------------------------------------------------|--|
| BAY FITNESS                              |                                              | 2 Royalties                                     | 2017                               | Income                                           |  |
| 8009 PIKE CIR<br>YOUR CITY, STATE ZIP    |                                              | 2 noyalites                                     |                                    |                                                  |  |
| TOUR CITT, STATE ZIP                     |                                              | \$                                              | Form 1099-MISC                     |                                                  |  |
|                                          |                                              | 3 Other income                                  | 4 Federal income tax withheld      | Сору В                                           |  |
|                                          |                                              | \$                                              | \$                                 | For Recipient                                    |  |
| PAYER'S federal identification number    | RECIPIENT'S identification number            | 5 Fishing boat proceeds                         | 6 Medical and health care payments |                                                  |  |
|                                          |                                              |                                                 |                                    |                                                  |  |
| 38-700XXXX                               | 227-00-XXXX                                  | \$                                              | \$                                 |                                                  |  |
| RECIPIENT'S name                         |                                              | 7 Nonemployee compensation                      | 8 Substitute payments in lieu of   |                                                  |  |
|                                          |                                              | 7 Nonemployee compensation                      | dividends or interest              | This is important tax information and is         |  |
| AUSTIN DRAKE                             |                                              |                                                 |                                    | being furnished to                               |  |
| Street address (including apt. no.)      |                                              | \$ 9.850.00                                     | \$                                 |                                                  |  |
| 1551 CONCORD CIRCLE                      |                                              | 9 Payer made direct sales of                    | 10 Crop insurance proceeds         |                                                  |  |
|                                          |                                              | \$5,000 or more of consumer products to a buyer | MATER SASTI                        | return, a negligence<br>penalty or other         |  |
| City or town, state or province, country | ry, and ZIP or foreign postal code           | (recipient) for resale ►                        | \$                                 | sanction may be imposed on you if this income is |  |
| YOUR CITY, STATE ZIP                     |                                              | 11                                              | 12                                 |                                                  |  |
| Account number (see instructions)        | FATCA filing                                 | 13 Excess golden parachute                      | 14 Gross proceeds paid to an       | taxable and the IRS                              |  |
| Account number (see instructions)        | requirement                                  | payments                                        | attorney                           | determines that it<br>has not been               |  |
|                                          |                                              | \$                                              | \$                                 | reported.                                        |  |
| 15a Section 409A deferrals               | 15b Section 409A income                      | 16 State tax withheld                           | 17 State/Payer's state no.         | 18 State income                                  |  |
|                                          |                                              | \$                                              |                                    | \$                                               |  |
| \$                                       | \$                                           |                                                 |                                    | \$                                               |  |
| orm 1099-MISC (keep fo                   | r your records) www                          | w.irs.gov/form1099misc                          | Department of the Treasury -       | Internal Revenue Service                         |  |

| RECIPIENT'S/LENDER'S name, stre<br>province, country, ZIP or foreign po<br>FORSYTH MORTGAGI<br>9800 SONOMA WAY<br>YOUR CITY, STATE ZI                    | et address, city or town, state or stal code, and telephone no. | *Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person. | Mortgage<br>Interest<br>Statement                                                                                           |                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
|                                                                                                                                                          |                                                                 | 1 Mortgage interest received fr<br>\$ 5,252.00                                                                                                                                                                                                                                                | rom payer(s)/borrower(s)*                                                                                                   | Copy B<br>For Payer/                                     |
| RECIPIENT'S/LENDER'S federal identification number                                                                                                       | PAYER'S/BORROWER'S taxpayer identification no.                  | 2 Outstanding mortgage principal as of 1/1/2017 \$ 100,000.00                                                                                                                                                                                                                                 | 3 Mortgage origination date 05/01/2013                                                                                      | Borrower The information in boxes 1                      |
| 37-600XXXX                                                                                                                                               | 227-00-XXXX                                                     | 4 Refund of overpaid interest                                                                                                                                                                                                                                                                 | 5 Mortgage insurance<br>premiums                                                                                            | through 10 is important tax information and is being     |
| PAYER'S/BORROWER'S name                                                                                                                                  |                                                                 | \$                                                                                                                                                                                                                                                                                            | \$                                                                                                                          | furnished to the Internal<br>Revenue Service. If you are |
| AUSTIN DRAKE                                                                                                                                             |                                                                 | 6 Points paid on purchase of p                                                                                                                                                                                                                                                                | required to file a return, a<br>negligence penalty or other                                                                 |                                                          |
| Street address (including apt. no.)  1551 CONCORD CIRCLE  City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, STATE ZIP |                                                                 | 7 Is address of property securi<br>PAYER'S/BORROWER'S addr<br>If "Yes," box is checked .<br>If "No," see box 8 or 9, below                                                                                                                                                                    | sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction |                                                          |
|                                                                                                                                                          |                                                                 | 8 Address of property securing                                                                                                                                                                                                                                                                | for this mortgage interest<br>or for these points, reported<br>in boxes 1 and 6; or                                         |                                                          |
| 10 Number of mortgaged properties                                                                                                                        | 11 Other  Real Estate Tax: \$954                                | If property securing mortgage has no address, below is the description of the property                                                                                                                                                                                                        |                                                                                                                             | because you didn't report                                |
| Account number (see instructions)                                                                                                                        | 1                                                               | 1                                                                                                                                                                                                                                                                                             |                                                                                                                             | item.                                                    |

| RECIPIENT'S/LENDER'S name, street<br>province, country, ZIP or foreign posts<br>FINANCIAL AID PARTNI<br>666 LINCOLN<br>YOUR CITY, STATE ZIP | al code, and telephone number     | OMB No. 4                                                                                                 | Student                                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| TOUR CITT, STATE ZIP                                                                                                                        |                                   | Form 10                                                                                                   | 098-E                                                                                                                                                                        |
| RECIPIENT'S federal identification no.                                                                                                      | BORROWER'S social security number | 1 Student loan interest received by lender                                                                | Copy B                                                                                                                                                                       |
| 38-900XXXX                                                                                                                                  | 227-00-XXXX                       | \$ 2,650.00                                                                                               | For Borrower                                                                                                                                                                 |
| BORROWER'S name  AUSTIN DRAKE  Street address (including apt. no.)  1551 CONCORD CIRCLE                                                     |                                   |                                                                                                           | This is important tas information and is being furnished to the Interna Revenue Service. If you are required to file a return, a negligence penalty or othet sanction may be |
| City or town, state or province, country YOUR CITY, STATE ZIP                                                                               | y, and ZIP or foreign postal code |                                                                                                           | imposed on you if the<br>IRS determines that ar<br>underpayment of tax                                                                                                       |
| Account number (see instructions)                                                                                                           |                                   | 2 If checked, box 1 does not include loan of fees and/or capitalized interest for loans September 1, 2004 | results because you overstated a deduction for student loan interest.                                                                                                        |

# **Advanced Scenario 7: Test Questions**

- 25. What income must Austin report for his business on Schedule C-EZ or C?
  - a. Income reported on Form 1099-MISC for classes he taught at the gym.
  - b. Cash income in payments from individual clients.
  - c. None. He must report all income from his personal training business on Line 21, Other income.
  - d. Both his income reported on the Form 1099-MISC and the cash income from his clients.
- **26.** What is Austin's mileage expense deduction (at the standard mileage rate) for his business as a personal trainer?
  - a. \$1,525
  - b. \$2,220
  - c. \$3,531
  - d. \$4,227
- **27.** Which item(s) **cannot** be deducted by Austin as a business expense? (Select all that apply.)
  - a. Business license
  - b. Business liability insurance
  - c. Advertising
  - d. Nutritional supplements
- 28. How does Austin's self-employment tax affect his tax return?
  - a. Austin's self-employment tax is not reported anywhere on Form 1040.
  - b. A portion of the self-employment tax is deducted as a business expense on Schedule C-EZ or C.
  - c. The self-employment tax is shown on Form 1040, Other Taxes section, and the full amount is deducted on Schedule A, Taxes You Paid section.
  - d. The self-employment tax is shown on Form 1040, Other Taxes section, and the deductible part is an adjustment on Form 1040, page 1.

| 29. | What is the amount Austin can take as a student loan interest deduction? |
|-----|--------------------------------------------------------------------------|
|     | <b>\$</b> .                                                              |

- 30. What are Austin's total itemized deductions on Schedule A, line 29?
  - a. \$6,856
  - b. \$8,056
  - c. \$8,156
  - d. \$8,436

- **31.** The amount of Austin's retirement savings contributions credit in the Tax and Credits section of Form 1040 is \$120.
  - a. True
  - b. False
- **32.** Austin is not able to pay the entire balance due by the due date of the return (without extensions). What are his options?
  - a. He can submit a Form 9465, Installment Agreement Request.
  - b. He can contact the IRS for a full pay 120-day agreement.
  - c. He can pay using his credit card.
  - d. Any of the above.

### **Interview Notes**

- Robert, age 33, lived and worked in the U.S. all year. He is single and has no dependents.
- Robert is not lawfully present in the U.S. and has an Individual Taxpayer Identification Number (ITIN).
- Robert had wages of \$19,000. He had no other income.
- He did not have any health insurance for all of 2017.
- If he gets a refund, Robert would like to split it between two separate bank accounts.

# **Advanced Scenario 8: Test Questions**

- 33. What form must be used to split Robert's refund?
  - a. Form 8888
  - b. Form 8880
  - c. Form 8862
  - d. There is no form. A refund can't be split.
- 34. Which health coverage exemption does Robert quality for?
  - a. Short Coverage Gap
  - b. Income below the filing threshold
  - c. Not lawfully present in the U.S. and not a U.S. citizen
  - d. None, Robert doesn't qualify for an exemption
- **35.** Refer to Publication 4012, Tab H. Which of the following qualify as minimum essential coverage?
  - a. Medicare Advantage plans
  - b. COBRA coverage
  - c. Employer-sponsored coverage under a group health plan
  - d. All of the above
  - e. A and C only

# **Advanced Course Retest Questions**

#### **Directions**

The first four 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.

# **Advanced Scenario 1: Darcy and Chris Tabor**

### **Interview Notes**

- Darcy is 45 years old, single, and a U.S. citizen with a valid Social Security number. She had \$45,000 in wages.
- During the interview with Darcy, you determine the following facts:
  - Darcy's son Chris, age 21, is unmarried and was a full-time student working on a degree in accounting during 2017.
  - Chris' income was \$8,500 in wages, which he used to pay his tuition. He did not provide more than half his own support.
  - Chris lived on campus during the school year, but came home on breaks and for the summer.
  - Chris is in his third year of college.
  - Chris has never had a felony drug conviction.
  - Chris is a U.S. citizen with a valid Social Security number.

# **Advanced Scenario 1: Retest Questions**

- 1. Chris can claim his own personal exemption if his mother decides not to claim him as a dependent.
  - a. True
  - b. False
- **2.** If Darcy claims Chris as a dependent on her return, Darcy **cannot** claim the American opportunity credit because Chris paid his own tuition.
  - a. True
  - b. False

# **Advanced Scenario 2: Mike Hastings**

### **Interview Notes**

- Mike is 50 and made \$36,000 in wages in 2017. He is single and pays all the cost of keeping up his home.
- Mike's daughter, Brittany, lived with Mike all year.
- Brittany's son, Hayden, was born in November 2017. Hayden lived in Mike's home since birth.
- Brittany is 25, single, and had \$1,500 in wages in 2017. She is not disabled.
- Mike provides more than half of the support for both Brittany and Hayden.
- Mike, Brittany, and Hayden are all U.S. citizens with valid Social Security numbers.

# **Advanced Scenario 2: Retest Questions**

- 3. Can Brittany claim Hayden as a dependent?
  - a. No, because Hayden didn't live with Brittany for more than 6 months.
  - b. No, because Brittany qualifies as Mike's dependent.
  - c. Yes, because Brittany had earned income.
  - d. Yes, because Brittany is Hayden's mother.
- 4. How many qualifying children does Mike have for the earned income credit?
  - a. 0
  - b. 1
  - c. 2
- 5. Mike's most advantageous filing status is Head of Household.
  - a. True
  - b. False

### Advanced Scenario 3: Henry and Claudia Oberlin

#### **Interview Notes**

- Henry and Claudia are married and want to file a joint return.
- They have one child, Alyssa, who is 5 years old and lived with them all year.
- Henry, Claudia, and Alyssa lived in the U.S. all year and all have Individual Taxpayer Identification Numbers (ITINs).
- Henry earned \$37,000 in wages. Claudia had \$5,000 in wage income. They had no other income.
- · Henry and Claudia provided all the support for Alyssa.

### **Advanced Scenario 3: Retest Questions**

- **6.** Henry and Claudia are eligible to claim the earned income credit.
  - a. True
  - b. False
- 7. Henry and Claudia can claim Alyssa as a dependent, but not for the child tax credit.
  - a. True
  - b. False

#### **Interview Notes**

- Martin is married, but did not live with or have contact with his spouse in 2017. He
  does not know where she is. He indicated on the intake sheet that he is not legally
  separated.
- Martin does not have children or any other dependents.
- Martin worked as a clerk and earned \$36,000 in wages. He had no other income.
- In 2017, he took a computer class at the local university to improve his job skills.
- Martin has a receipt showing he paid \$1,200 for tuition. He paid for all his
  educational expenses and did not receive any assistance or reimbursement.
- He paid \$400 for course books from an online bookseller.
- Martin paid \$150 for a parking permit. It was not a requirement of enrollment.
- · Martin does not have enough deductions to itemize.
- He is a U.S. citizen with a valid Social Security number.

### **Advanced Scenario 4: Retest Questions**

- **8.** Martin's most advantageous allowable filing status is Single.
  - a. True
  - b. False
- **9.** Considering Martin's filing status and using Publication 4012, Tab J, Education Credits, Martin is eligible to claim the lifetime learning credit.
  - a. True
  - b. False

| Rea | ad th      | ne information for Samantha Rollins beginning on page 71.                                                                 |
|-----|------------|---------------------------------------------------------------------------------------------------------------------------|
| 10. | Hea<br>use | ad of Household is the most advantageous allowable filing status Samantha can                                             |
|     | a.         | True                                                                                                                      |
|     | b.         | False                                                                                                                     |
| 11. | Но         | w many qualifying persons does Samantha have for the earned income credit?                                                |
|     | a.         | 0                                                                                                                         |
|     | b.         | 1                                                                                                                         |
|     | C.         | 2                                                                                                                         |
|     | d.         | 3                                                                                                                         |
| 12. |            | at is the credit for child and dependent care expenses in the tax and credits tion of Samantha's Form 1040? \$            |
| 13. |            | e total amount of qualified educational expenses used in the calculation of mantha's 2017 American opportunity credit is: |
|     | a.         | \$3,300                                                                                                                   |
|     | b.         | \$3,800                                                                                                                   |
|     | C.         | \$4,000                                                                                                                   |
|     | d.         | \$4,240                                                                                                                   |
| 14. |            | at is the amount of Samantha's self-employment tax in the Other Taxes section form 1040, page 2? \$                       |
| 15. | Wh         | ere is Samantha's unemployment income reported?                                                                           |
|     | a.         | Form 1040, Line 19                                                                                                        |
|     | b.         | Form 1040, Line 7                                                                                                         |
|     | C.         | Unemployment income does not need to be reported                                                                          |
|     | d.         | Form 1040, Line 21                                                                                                        |
| 16. |            | mantha's cancelled debt from Form 1099-C must be included on her federal ome tax return, Line 21, as other income.        |
|     | a.         | True                                                                                                                      |
|     | b.         | False                                                                                                                     |

- **17.** Which exception can Samantha use to avoid the 10% additional tax on the early distribution from her IRA on Form 5329?
  - a. She does not qualify for an exception
  - b. Distribution made for higher education expenses
  - c. Distribution made for purchase of a first home
  - d. Distribution due to total and permanent disability

# **Advanced Scenario 6: Retest Questions**

| Ref | fer to | o the scenario information for Quincy and Marian Pike, beginning on page 83.                                 |
|-----|--------|--------------------------------------------------------------------------------------------------------------|
| 18. | The    | e total amount of taxable interest income shown on Line 8a is \$260.                                         |
|     | a.     | True                                                                                                         |
|     | b.     | False                                                                                                        |
| 19. | Qu     | incy's entire \$4,500 Roth IRA distribution is taxable.                                                      |
|     | a.     | True                                                                                                         |
|     | b.     | False                                                                                                        |
| 20. | The    | e net capital gain or loss reported on Form 1040, Line 13 is a gain of \$2,366.                              |
|     | a.     | True                                                                                                         |
|     | b.     | False                                                                                                        |
| 21. |        | w much of the \$17,500 gross distribution reported on Form 1099-R from Hickory rporation is taxable in 2017? |
|     | a.     | \$17,500                                                                                                     |
|     | b.     | \$17,137                                                                                                     |
|     | C.     | \$17,067                                                                                                     |
|     | d.     | \$16,797                                                                                                     |
| 22. | Ар     | ortion of Quincy's Social Security income is taxable.                                                        |
|     | a.     | True                                                                                                         |
|     | b.     | False                                                                                                        |
| 23. | The    | e Pikes are entitled to an earned income credit for 2017.                                                    |
|     | a.     | True                                                                                                         |
|     | b.     | False                                                                                                        |
| 24. | The    | e total withholding on the tax return is \$2,200.                                                            |
|     | a.     | True                                                                                                         |
|     | b.     | False                                                                                                        |
|     |        |                                                                                                              |

| Refer to the scenario information for Austin Drake, beginning on page 94.                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------|
| <b>25.</b> Austin must report the income on Form 1099-MISC and the cash income from his clients on Form 1040, Line 21, Other income. |
| a. True                                                                                                                              |
| b. False                                                                                                                             |
| <b>26.</b> What is Austin's mileage expense deduction (at the standard mileage rate) for his business as a personal trainer? \$      |
| 27. Austin cannot deduct the amount he pays for nutritional supplements.                                                             |
| a. True                                                                                                                              |
| b. False                                                                                                                             |
| 28. The full amount of the self-employment tax is deducted on Schedule A, in the Taxes You Paid section.                             |
| a. True                                                                                                                              |
| b. False                                                                                                                             |
| 29. Austin can take a student loan interest deduction of \$2,650.                                                                    |
| a. True                                                                                                                              |
| b. False                                                                                                                             |
| <b>30.</b> What is Austin's total itemized deductions on Schedule A, line 29? \$                                                     |
| <b>31.</b> What is the amount of Austin's retirement savings contributions credit? \$                                                |
| 32. Austin wants to pay his balance due with his credit card. Can he do that?                                                        |
| a. Yes                                                                                                                               |
| b. No                                                                                                                                |
|                                                                                                                                      |

#### **Interview Notes**

- Robert, age 33, lived and worked in the U.S. all year. He is single and has no dependents.
- Robert is not lawfully present in the U.S. and has an Individual Taxpayer Identification Number (ITIN).
- Robert had wages of \$19,000. He had no other income.
- · He did not have any health insurance for all of 2017.
- If he gets a refund, Robert would like to split it between two separate bank accounts.

### **Advanced Scenario 8: Retest Questions**

- 33. Robert must use Form 8888 to split his refund between his two bank accounts.
  - a. True
  - b. False
- **34.** Robert does **not** qualify for a coverage exemption, and will need to make a shared responsibility payment (SRP) when filing his tax return.
  - a. True
  - b. False
- **35.** Refer to Publication 4012, Tab H. Which of the following coverages **do not** qualify as minimum essential coverage?
  - a. Medicare Advantage plans
  - b. COBRA coverage
  - c. Dental insurance
  - d. Employer-sponsored coverage under a group health plan

## Military Course Scenarios and Test Questions

#### **Directions**

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

### Military Scenario 1: John and Julia Washington

#### **Interview Notes**

- John and Julia lived in San Diego, where Julia was stationed with the Army for three
  years. She received new orders to move to Colorado Springs. This is a permanent
  change of station (PCS).
- · They decided to make a Personally Procured Move (PPM) and save money.
- John traveled to Colorado Springs in June to find a home to rent. They wanted to
  find a place with a good school district for their two kids. He spent \$1,000 on roundtrip airfare, hotel, food, and a rental car.
- On October 5, 2017, John and Julia packed all their belongings and began driving from San Diego to Colorado Springs. On the way, they made a side trip to Yosemite National Park. Their trip took them a total of five days and four nights instead of the authorized four days and three nights.
- Their move was estimated to cost \$3,700, and the Army provided \$3,515 in advance.
- The Washingtons drove their U-Haul truck a total of 1,512 miles. The shortest, most direct route from San Diego to Colorado Springs is 1,143 miles. The cost for lodging was \$112 a night, which is considered a reasonable expense. John and Julia spent \$400 on food and \$250 on entertainment. They also paid \$500 to ship their golden lab, Stella, because she gets car sick.
- John and Julia are U.S. citizens and have valid Social Security numbers.

1. How much can John and Julia claim as qualified lodging expenses?

## Military Scenario 1: Test Questions

|    | a. | \$0                                                                                  |
|----|----|--------------------------------------------------------------------------------------|
|    | b. | \$224                                                                                |
|    | C. | \$336                                                                                |
|    | d. | \$448                                                                                |
| 2. |    | w many miles can John and Julia use to calculate their qualified moving pense? miles |

- 3. John and Julia can claim their \$400 food expense as a qualified moving expense.
  - a. True
  - b. False
- 4. Can John claim his trip to locate a house to rent as a qualified moving expense?
  - a. Yes, because he was looking for a good school district for the kids.
  - b. Yes, because it was a house hunting trip that they needed to make in order to move to the new PCS.
  - c. No, only the actual move to the new PCS is an allowable expense.
  - d. He can only claim the air fare for the house-hunting trip.
- **5.** John and Julia's net financial profit from the move will be reported on a Form W-2.
  - a. True
  - b. False

### Military Scenario 2: Drew and Colby Denison

#### **Interview Notes**

- Drew and Colby Denison are married and have one five-year-old child who lived with Colby all year.
- Drew, Colby, and their child are all U.S. citizens and have valid Social Security numbers.
- Drew deployed to Afghanistan on January 10, 2017. His last day in the combat zone was January 31, 2018.
- · Drew's Form W-2 shows:
  - Box 1 = \$12,000
  - Box 12a = \$32,000, Code Q
- Colby's Form W-2 shows \$10,200 in box 1. This was her only income.

### Military Scenario 2: Test Questions

- **6.** Since Drew was deployed during 2017, Drew and Colby ask what filing status they should use. What is your response?
  - a. Drew and Colby can each choose to file as Single.
  - b. It would be most advantageous to file Married Filing Jointly since they may be able to claim the earned income tax credit.
  - c. Colby can file as Head of Household and claim the child, and Drew must file as Single.
  - d. Colby must file Married Filing Separately since Drew was absent from the home most of the year.
- **7.** The amount of taxable wages that will be reported on the Denisons' Form 1040, line 7 is \$\_\_\_\_\_.
- **8.** Nontaxable combat pay may be included in earned income if it results in a higher earned income credit.
  - a. True
  - b. False
- **9.** The Denisons have 278 days from January 31, 2018 to file their 2016 tax return (180 days plus the 98 days that remained before the April 18, 2017 deadline when Drew entered the combat zone).
  - a. True
  - b. False

#### **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.

Note: 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**

- Scott and Sandra want to file a joint return.
- · Sandra works in retail and is a member of the Army Reserve.
- Sandra attended Army Reserve training sessions one weekend per month. The training takes place over 100 miles away from home. She incurred the following expenses that were not reimbursed:
  - Drove 2,500 miles based on written records.
  - Scott and Sandra own two vehicles and both are available for personal use.
  - Total mileage in 2017 for Sandra's sedan was 15,000 miles. Her car was placed in service 7/1/2013. Her average daily roundtrip commuting distance is 26 miles.
  - \$2,435 for lodging (within federal per diem rate for the area).
  - \$1,620 for meals (within federal per diem rate for the area).
  - \$275 for uniforms permitted to be worn while off-duty.
- Scott owns rental property, which he placed into service in 2013.
  - Rental property: Scott is an active participant.
    - Single family residence, 1000 Sunflower Street, Your City, Your State
    - Purchased property: 04/30/2005.
    - Rented: 1/1/2017-12/31/2017.
    - Annual rental income: \$10,200.



- Management fees: \$520.
- Scott fixed a broken toilet and some rusty pipes. He paid \$375 for the toilet and new pipes. He estimates that a plumber would have charged \$150 for labor.
- Real property tax: \$1,300.
- Depreciation: \$2,200.
- Scott did not make any payments that would require him to file Form 1099.
- Scott and Sandra did not itemize last year and do not have enough deductions to itemize this year.
- Scott and Sandra have a health insurance plan through Scott's former employer's retiree coverage which qualifies as minimum essential coverage.



| Military Scenarios |
|--------------------|
| 119                |

Catalog Number 52121E

| Form <b>13614-C</b> (October 2017)                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      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| Part I – Your Personal Information  1. 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| 2. 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| 10. 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| 11. 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| Part II - Marital Status and                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      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| <ol> <li>As of December 31, 2017, v<br/>you:</li> </ol>                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      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| Name (first, last) Do not enter your name or spouse's name below  (a)                           | Date of Birth (mm/dd/yy)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Relationship<br>to you (for<br>example:<br>son,<br>daughter,<br>parent,<br>none, etc)<br>(c) | Number of<br>months<br>lived in<br>your home<br>last year | US<br>Citizer<br>(yes/no |                               | Single or<br>Married as<br>of 12/31/17<br>(S/M) | Full-time<br>Student<br>last year<br>(yes/no)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Totally and<br>Permanentl<br>Disabled<br>(yes/no)   | Is this person a qualifying child/relar of any oth person? (yes/no) | per<br>pro<br>tive mo<br>her<br>50°<br>hei<br>suj | d this rson ovide ore than % of his/ r own pport? es/no)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Did this<br>person<br>have less<br>than \$4,050<br>of income?<br>(yes/no) | Did the taxpayer provide not than 50% support f this perso (yes/no/f)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (s) to more point for ron? 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| Yes         |             | ·          | Part III - Income - Last Year, Did You (or Your Spouse) Receive                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |
| $\boxtimes$ |             |            | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                |
|             | ×           |            | 2. (A) Tip Income?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                |
|             | ×           |            | 3. (B) Scholarships? (Forms W-2, 1098-T)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                |
|             | ×           |            | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                |
|             | ×           |            | 5. (B) Refund of state/local income taxes? (Form 1099-G)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                |
|             | X           |            | 6. (B) Alimony income or separate maintenance payments?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |
|             | X           |            | 7. (A) Self-Employment income? (Form 1099-MISC, cash)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |
|             | ×           |            | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                |
|             | ×           |            | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                |
|             | X           |            | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                |
| $\boxtimes$ |             |            | 11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                |
|             | X           |            | 12. (B) Unemployment Compensation? (Form 1099G)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |
|             | X           |            | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                |
| $\boxtimes$ |             |            | 14. (M) Income (or loss) from Rental Property?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
|             | ×           |            | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                |
| Yes         | No          | Unsure     | Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                |
|             | X           |            | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?   Yes   No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 7) l           |
|             | $\boxtimes$ |            | 2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Other          |
|             | ×           |            | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |
| $\bowtie$   |             |            | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                |
|             | $\boxtimes$ |            | 5. (B) Medical expenses? (including health insurance premiums)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
|             | X           |            | 6. (B) Home mortgage interest? (Form 1098)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                |
|             | $\boxtimes$ |            | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |
|             | ×           |            | 8. (B) Charitable contributions?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                |
|             |             |            | 9. (B) Child or dependent care expenses such as daycare?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                |
|             | X           |            | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |
|             |             |            | 11. (A) Expenses related to self-employment income or any other income you received?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                |
|             | X           |            | 12. (B) Student loan interest? (Form 1098-E)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <u> </u>       |
| Yes         | No          | 20,000,000 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |
|             | ×           |            | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                |
|             | ×           |            | 2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |
|             | X           |            | 3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                |
|             | ×           |            | 4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?  5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                |
|             | X           |            | 6. (B) Live in an area that was affected by a natural disaster? If yes, where?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                |
|             |             |            | 7. (A) Receive the First Time Homebuyers Credit in 2008?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                |
|             | X           |            | 8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                |
|             | X           |            | 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                |
|             | - 4047.6    | per 52121E | TO THE REPORT OF THE PROPERTY | (Rev. 10-2017) |

### Part VIII - IRS-Certified Volunteer Quality Reviewer Section

#### Review the tax return with the taxpayer to ensure:

- · Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- · All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- · The information on pages one through three was correctly addressed and entered on the return.
- · Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- · Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- · Standard or Itemized Deductions are correct.
- · All credits are correctly reported.
- · All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- · Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- · Direct Deposit/Debit and checking/saving account numbers are correct.
- · SIDN is correct on the return.
- . The taxpayer(s) was advised that they are responsible for the information on their return.

| Certified Volunteer Preparer's name/initials (optional) | Certified Volunteer Quality Reviewer's name/initials (optional) |
|---------------------------------------------------------|-----------------------------------------------------------------|
| Additional Tax Preparer notes                           |                                                                 |
|                                                         |                                                                 |
|                                                         |                                                                 |

Page 4

#### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 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

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2017)

|                   | <u>_</u>                                                                  |         | 0-XXXX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -0008                    | The state of the s | ≁file                                      |                | rs.gov/efile               |                  |  |  |
|-------------------|---------------------------------------------------------------------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|----------------|----------------------------|------------------|--|--|
|                   | oyer identification number (El<br>500XXXX                                 | IN)     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                          | 1 Wa                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ges, tips, other compensation<br>25.600.00 | 2 Feder        | 2.510.0                    | tax withheld     |  |  |
|                   | oyer's name, address, and ZI                                              | IP code |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                          | 3 So                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | cial security wages                        | 4 Socia        | -,-                        | ax withheld      |  |  |
| 20.1              |                                                                           |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 25,600.00                                  |                | 1,587                      | 23722            |  |  |
|                   | OMFIELD DEPART<br>PORTER                                                  | MENTS   | TORE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                          | 5 Me                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | dicare wages and tips                      | 6 Medie        | care tax wi                |                  |  |  |
|                   | IR CITY, STATE ZIP                                                        | •       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                          | 7 00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 25,600.00<br>cial security tips            | O Allon        | 371.20<br>8 Allocated tips |                  |  |  |
|                   | A OITT, OTATE ZII                                                         |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                          | 7 30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ciai security tips                         | 6 Alloca       | ated tips                  |                  |  |  |
| d Contr           | rol number                                                                |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                          | 9 Ve                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ification code                             | 10 Depe        | ndent care                 | benefits         |  |  |
| SAI<br>723<br>YOU | oyee's first name and initial  NDRA GREENE  CARVER RD  UR CITY, STATE ZII |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Suff.                    | 13 Stat                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | loyee plan sick pay                        | Code           | instruction                | s for box 12     |  |  |
| 15 State<br>YS    | Employer's state ID numb<br>40-500XXXX                                    | er      | 16 State wages, tips, etc. 25,600.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 17 State incom<br>972.00 | e tax                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 18 Local wages, tips, etc.                 | 19 Local inc   | ome tax                    | 20 Locality name |  |  |
| orm V             | <b>V-2</b> Wage and Statement                                             | t       | orania de la composición dela composición de la composición de la composición dela composición dela composición dela composición de la composición dela composición del composición dela composición del composición | 1<br>2017                | ı                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Department                                 | of the Treasur | y—Interna                  | Revenue Servic   |  |  |

|           |                                                  | ployee's social security number<br>410-00-XXXX | OMB No. 1545             | -0008  | Safe, accurate,<br>FAST! Use              |                         | e IRS website at<br>rs.gov/efile     |  |  |
|-----------|--------------------------------------------------|------------------------------------------------|--------------------------|--------|-------------------------------------------|-------------------------|--------------------------------------|--|--|
|           | loyer identification number (EIN)                |                                                |                          | 1 Wa   | ges, tips, other compensation<br>8.400.00 |                         | 2 Federal income tax withheld 560.00 |  |  |
| c Emp     | loyer's name, address, and ZIP code              | le                                             |                          | 3 So   | cial security wages<br>8.400.00           | 4 Social security t     |                                      |  |  |
| 500000    | . BOX 9999                                       |                                                |                          |        | dicare wages and tips<br>8,400.00         | 6 Medicare tax wi       | 6 Medicare tax withheld<br>121.80    |  |  |
| IOV       | VA CITY, IOWA 52240                              |                                                |                          | 7 So   | cial security tips                        | 8 Allocated tips        |                                      |  |  |
| d Con     | trol number                                      |                                                |                          | 9 Ve   | rification code                           | 10 Dependent care       | benefits                             |  |  |
| 723<br>YO | NDRA GREENE<br>3 CARVER RD<br>UR CITY, STATE ZIP |                                                |                          | 14 Oth | plan sick pay                             | 12c                     |                                      |  |  |
| YS<br>YS  | Employer's state ID number 40-600XXXX            | 16 State wages, tips, etc.<br>8,400.00         | 17 State incom<br>345.00 | e tax  | 18 Local wages, tips, etc.                | 19 Local income tax     | 20 Locality nam                      |  |  |
| Сору В    | N-2 Wage and Tax<br>Statement                    | 's FEDERAL Tax Return.                         | 2017                     | 8      | Department of                             | of the Treasury—Interna | Revenue Service                      |  |  |

| PAYER'S name, street address,<br>country, and ZIP or foreign post<br>EATON INC<br>941 FREMONT AVENUE<br>YOUR CITY, STATE ZIP | 1 Gross distribution<br>\$ 10,000.00<br>2a Taxable amount<br>\$ 9,100.00                |                              |                        |                        |                                                     |                                                                 | Distributions Fron<br>ensions, Annuities<br>Retirement o<br>Profit-Sharing<br>Plans, IRAs<br>Insurance<br>Contracts, etc |     |                                                                |  |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|------------------------------|------------------------|------------------------|-----------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------|--|
|                                                                                                                              |                                                                                         |                              | 2b Tax                 | able amou<br>determine |                                                     |                                                                 | Total<br>distributio                                                                                                     | n 🔲 | Copy<br>Report thi                                             |  |
| PAYER'S federal identification number                                                                                        |                                                                                         |                              |                        |                        | ncluded                                             | 4 Federal income tax withheld                                   |                                                                                                                          |     | income on your<br>federal tax<br>return. If this<br>form shows |  |
| 40-700XXXX                                                                                                                   | 544-00-X                                                                                | XXX                          | \$                     |                        |                                                     | \$ 1,000.00                                                     |                                                                                                                          |     | federal income                                                 |  |
| RECIPIENT'S name  SCOTT GREENE                                                                                               | Employee contributions     /Designated Roth     contributions or     insurance premiums |                              |                        |                        | Net unrealized<br>appreciation in<br>employer's sec | tax withheld ir<br>box 4, attach<br>this copy to<br>your return |                                                                                                                          |     |                                                                |  |
| Street address (including apt. no. 723 CARVER RD                                                                             | 7 Distr                                                                                 | ribution<br>e(s)<br><b>7</b> | IRA/<br>SEP/<br>SIMPLE | 1                      | Other                                               | %                                                               | This information i<br>being furnished t<br>the Interna                                                                   |     |                                                                |  |
| City or town, state or province, co<br>YOUR CITY, STATE ZIP                                                                  | 9a Your percentage of total distribution % \$                                           |                              |                        | Total employee con     | Revenue Service                                     |                                                                 |                                                                                                                          |     |                                                                |  |
| 10 Amount allocable to IRR within 5 years                                                                                    | 11 1st year of desig. Roth contrib.                                                     | FATCA filing requirement     | \$ 520.                | e tax withh            | neld                                                | 33.5                                                            | State/Payer's st                                                                                                         |     | 14 State distributio<br>\$ 9,100.00<br>\$                      |  |
| Account number (see instructions                                                                                             | \$ 15 Local tax withheld \$                                                             |                              |                        | 16 Name of locality    |                                                     |                                                                 | 17 Local distribution                                                                                                    |     |                                                                |  |
|                                                                                                                              |                                                                                         |                              | \$                     |                        |                                                     | 200000                                                          |                                                                                                                          |     | \$                                                             |  |

## **Military Scenario 3: Test Questions**

- **10.** What is the correct amount of wages reported on Form 1040, line 7? \$\_\_\_\_\_. 11. How is Scott's rental real estate income reported on the joint tax return? a. Rental income and expenses are reported on Schedule E. b. Rental income is reported on Schedule E and rental expenses are reported on Schedule A. c. Scott's rental income should not be reported on their joint return. d. Net rental expenses are reported on Form 1040, Line 21. 12. What is Scott's net rental real estate income? a. \$4,905 b. \$5,055 c. \$5,805 d. \$7,255 13. The volunteer must use the simplified method to compute the taxable portion of Scott's retirement income reported on Form 1099-R. a. True b. False 14. What form should Sandra use to deduct her ordinary and necessary expenses as a reservist?
  - a. Schedule A
  - b. Schedule C or C-EZ
  - c. Form 2106 or 2106-EZ
  - d. Schedule E
  - 15. What is the total federal income tax withheld on Form 1040, page 2?
    - a. \$1,000
    - b. \$2,510
    - c. \$3,070
    - d. \$4,070

## Military Course Retest Questions

#### **Directions**

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

### Military Scenario 1: John and Julia Washington

#### **Interview Notes**

- John and Julia lived in San Diego, where Julia was stationed with the Army for three
  years. She received new orders to move to Colorado Springs. This is a permanent
  change of station (PCS).
- They decided to make a Personally Procured Move (PPM) and save money.
- John traveled to Colorado Springs in June to find a home to rent. They wanted to
  find a place with a good school district for their two kids. He spent \$1,000 on roundtrip airfare, hotel, food, and a rental car.
- On October 5, 2017, John and Julia packed all their belongings and began driving from San Diego to Colorado Springs. On the way, they made a side trip to Yosemite National Park. Their trip took them a total of five days and four nights instead of the authorized four days and three nights.
- Their move was estimated to cost \$3,700, and the Army provided \$3,515 in advance.
- The Washingtons drove their U-Haul truck a total of 1,512 miles. The shortest, most direct route from San Diego to Colorado Springs is 1,143 miles. The cost for lodging was \$112 a night, which is considered a reasonable expense. John and Julia spent \$400 on food and \$250 on entertainment. They also paid \$500 to ship their golden lab, Stella, because she gets car sick.
- John and Julia are U.S. citizens and have valid Social Security numbers.

# **Military Scenario 1: Retest Questions**

(Round to the nearest dollar.)

|    | a. \$194                                                                                                                                                     |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | b. \$257                                                                                                                                                     |
|    | c. \$612                                                                                                                                                     |
|    | d. \$809                                                                                                                                                     |
| 3. | John and Julia can claim all of the following as qualified moving expenses: \$400 for food, \$250 for entertainment, and the \$500 to ship their dog Stella. |
|    | a. True                                                                                                                                                      |
|    | b. False                                                                                                                                                     |
| 4. | John's trip to locate a house is a qualified moving expense.                                                                                                 |
|    | a. True                                                                                                                                                      |
|    | b. False                                                                                                                                                     |
| 5. | The net financial gain from John and Julia's move does <b>not</b> need to be reported on their tax return.                                                   |
|    | a. True                                                                                                                                                      |
|    | b. False                                                                                                                                                     |
|    |                                                                                                                                                              |
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|    |                                                                                                                                                              |

1. How much can John and Julia claim as qualified lodging expenses? \$\_\_\_\_\_\_.

2. How much can John and Julia claim as a qualified moving expense for mileage?

### Military Scenario 2: Drew and Colby Denison

#### **Interview Notes**

- Drew and Colby Denison are married and have one five-year-old child who lived with Colby all year.
- Drew, Colby, and their child are all U.S. citizens and have valid Social Security numbers.
- Drew deployed to Afghanistan on January 10, 2017. His last day in the combat zone was January 31, 2018.
- · Drew's Form W-2 shows:
  - Box 1 = \$12,000
  - Box 12a = \$32,000, Code Q
- Colby's Form W-2 shows \$10,200 in box 1. This was her only income.

### **Military Scenario 2: Retest Questions**

- **6.** Colby can file as Head of Household and Drew can file as Single.
  - a. True
  - b. False
- **7.** What are the Denisons' taxable wages that will be reported on their Form 1040, line 7?
  - a. \$12,000
  - b. \$22,200
  - c. \$32,000
  - d. \$54,200
- **8.** Combat pay is **never** considered earned income when calculating the earned income credit.
  - a. True
  - b. False
- **9.** The Denisons have only 98 days from January 31, 2018 to file their 2016 return (the number of days that remained before the tax filing deadline when Drew entered the combat zone).
  - a. True
  - b. False

# Military Scenario 3: Retest Questions

| Refer to the scenario information for Scott and Sandra Greene beginning on page 118 |
|-------------------------------------------------------------------------------------|
|-------------------------------------------------------------------------------------|

| Refer to the scenario information for Scott and Sandra Greene beginning on page 116.                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>10.</b> The correct amount of total wages reported on Form 1040, line 7 is \$22,200.                                                                       |
| a. True                                                                                                                                                       |
| b. False                                                                                                                                                      |
| <b>11.</b> The net rental income (rental income minus expenses) is figured using Schedule E and reported as rental income on the income section of Form 1040. |
| a. True                                                                                                                                                       |
| b. False                                                                                                                                                      |
| 12. The total rental expenses claimed on Scott's Schedule E is:                                                                                               |
| a. \$3,145                                                                                                                                                    |
| b. \$5,295                                                                                                                                                    |
| c. \$5,145                                                                                                                                                    |
| d. \$5,055                                                                                                                                                    |
| 13. Scott's taxable retirement income is \$                                                                                                                   |
| <b>14.</b> As a reservist, what are the total allowable expenses that Sandra can deduct as an employee business expense?                                      |
| a. Uniforms, lodging, meals, and mileage                                                                                                                      |
| b. Lodging, 1/2 the cost of the meals, and the business mileage                                                                                               |
| c. Mileage and lodging                                                                                                                                        |
| d. None of the above                                                                                                                                          |
| <b>15.</b> What is the total federal income tax withheld on Form 1040, page 2? \$                                                                             |

### International Course Scenarios and Test Questions

### **Directions**

The first two 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.

### International Scenario 1: Sheldon and Victoria Taft

#### **Interview Notes**

- Sheldon and Victoria were married last year and live in England.
- Sheldon is a U.S. citizen and has a valid Social Security number. Victoria is a citizen
  of England.
- During the interview, Victoria mentions that she has never filed a joint return with Sheldon. She asks the volunteer what is required to file a joint return with Sheldon. Based on the information provided, Victoria decides she does not want to be treated as a resident alien for U.S. tax filing purposes this year.
- Sheldon worked for a U.S.-based company and earned \$55,000. Victoria worked part-time and earned the equivalent of \$12,000 in U.S. dollars.
- Sheldon and Victoria's daughter, Riley, lives with them. Riley is eight months old, a U.S. citizen, and has a valid Social Security number.
- Victoria has another child from a previous marriage; Adam is five years old and is a citizen of England. Sheldon has not adopted Adam.
- Sheldon and Victoria provided all the financial support for Riley and Adam.

#### **International Scenario 1: Test Questions**

- 1. Can Sheldon claim Riley and Adam as dependents on his tax return?
  - a. Sheldon can claim Riley since she is a U.S. citizen, but not Adam since he is a resident of England and not a U.S. citizen.
  - b. Yes, Sheldon can claim both Riley and Adam on his tax return.
  - c. No, Sheldon cannot claim Riley or Adam as dependents because they live outside the U.S., Canada, or Mexico.
  - d. No, Riley and Adam do not meet the citizen or resident test.
- 2. Victoria does not want to elect to file a joint return with Sheldon. What is the most advantageous filing status for Sheldon?
  - a. Married Filing Separately
  - b. Single
  - c. Head of Household
  - d. Qualifying Widower
- 3. On his U.S. tax return, how should Sheldon treat Victoria's income?
  - a. Because Victoria did not choose to file a joint return, Sheldon should report her income as his own on a separate return.
  - b. Victoria's income is not included on the return because she does not choose to be treated as a resident alien.
  - c. Because their combined income is less than the foreign earned income exclusion limit, Sheldon doesn't need to file a return.
  - d. Victoria's worldwide income must be reported on Sheldon's return.
- **4.** In the future, if Victoria and Sheldon choose to file Married Filing Jointly and treat Victoria as a resident alien for tax purposes, this election will continue each year unless suspended or ended.
  - a. True
  - b. False

### **International Scenario 2: Kent and Paige Creston**

#### **Interview Notes**

- Kent and Paige currently live in Frankfurt, Germany. They moved there on January 10, 2017, for Paige's temporary job assignment. They are U.S. citizens and have valid Social Security numbers.
- · Neither Kent nor Paige works for the U.S. government.
- They returned to the U.S. for nine days to attend a wedding and visit family.
- They also spent 14 days sightseeing throughout Europe in June.
- Kent and Paige own a home in the U.S. It is vacant while they are overseas, but Paige's sister checks on it for them. Kent and Paige rent a one-bedroom apartment in Frankfurt.
- Kent and Paige plan to return to the U.S. when Paige's assignment ends in 2018.

### **International Scenario 2: Test Questions**

- 5. Which test qualifies Kent and Paige for the foreign earned income exclusion?
  - a. Physical presence test
  - b. Bona fide residence test
  - c. Kent and Paige are not eligible to exclude their foreign earned income.
- **6.** In order to qualify for the physical presence test, the 330 days spent in a foreign country must fall within a calendar year.
  - a. True
  - b. False

#### **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.

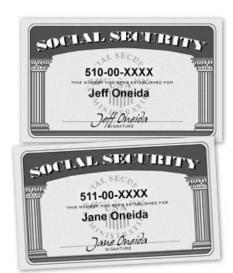
Note: When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

#### **Interview Notes**

• Jeff and Jane are married and are U.S. citizens. They have lived and worked in Germany since February 1, 2014. They did not return to the U.S. at any time during 2017. They want to file a joint return.

#### · Income:

- Jeff is employed as a manager. He works for Halmer Company, 4750 Munchen Court, 87600 Kaufbeuren, Bavaria, Germany.
- Jeff has a year-end statement from his employer showing he earned \$35,000 in wages (converted to U.S. dollars).
- Jeff paid income taxes throughout the year to Germany. Converted to U.S. dollars, the total income tax Jeff paid was \$4,000.
- They took the foreign earned income exclusion for Jeff's earnings for the last three years and expect to take it again this year. They have never revoked this exclusion.
- Jeff's visa type: Unlimited.
- Jane works at the U.S. Consulate and has a Form W-2 for her salary.
- Jeff and Jane have checking and savings accounts at a German bank. Converted to U.S. dollars, Viterbo Bank paid them \$216 in interest. The Oneidas paid foreign tax to Germany on this interest income in the amount of €55.50. The exchange rate on the date they paid the tax was 1 U.S. Dollar (USD) = .90 Euro.



- They are not required to file FinCEN Form 114 and they did not receive a distribution, were not grantors of, nor were they transferors to a foreign trust.
- The couple rents an apartment at 240 Hauptstrasse, 87600
  Kaufbeuren, Germany, located in the state of Bavaria. They do not
  maintain any other residence abroad or in the U.S.
- They consider themselves residents of Germany and have never stated otherwise.
- Jeff and Jane did not itemize for 2016 and do not have enough deductions to itemize for 2017.

Jeff and Jane are covered under a health care plan purchased through Jane's employer.

| To the state of th |                                        |                                                               |                                                                  |                                               |                                                                        |                                                 |                                               |                                   |                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                      |                                                                                                                      |  |
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| Form <b>13614-C</b> (October 2017)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                        |                                                               | ury - Internal<br>Qualit                                         |                                               | Service<br>view S                                                      |                                                 | OMB Number<br>1545-1964                       |                                   |                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                      |                                                                                                                      |  |
| You will need:  Tax Information such as Social security cards or Picture ID (such as valid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             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| Part I - Your Personal Inform                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | nation (If you                         | are filing a jo                                               | oint return                                                      | , enter y                                     | our name                                                               | es in the s                                     | ame ord                                       | er as last ye                     | ear's return)                                                                              | )                                                                                                                                                                                                                                                                                                                                                                                                                                               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| Your first name     JEFF                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | M.I.                                   |                                                               | Last name<br>ONEIDA                                              |                                               |                                                                        |                                                 |                                               | lephone nu                        |                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Are you a U.S. citizen?  ☑ Yes ☐ No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                      |                                                                                                                      |  |
| 2. Your spouse's first name  JANE  M.I.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Is your spouse a U.S. citizen?  ⊠ Yes □ No                                                           |                                                                                                                      |  |
| 3. Mailing address<br>240 HAUPTSTRASSE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      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| 4. Your Date of Birth<br>10/03/1982                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 5. Your job                            |                                                               |                                                                  |                                               |                                                                        | , were you<br>d perman                          |                                               | abled 🗌                           | Yes 🛛 N                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | II-time stud<br>gally blind                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | lent                                                                                                 | es ⊠ No<br>es ⊠ No                                                                                                   |  |
| 7. Your spouse's Date of Birth 12/21/1984                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | th 8. Your spouse's job title<br>CLERK |                                                               |                                                                  |                                               | S. Last year, was your spouse:     b. Totally and permanently disabled |                                                 |                                               |                                   |                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | II-time stud                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | lent                                                                                                 | es ⊠ No<br>es ⊠ No                                                                                                   |  |
| 10. Can anyone claim you or ye                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | our spouse as                          | s a depende                                                   | nt?                                                              |                                               | ⊠ No                                                                   | ☐ Unsu                                          | •                                             |                                   |                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 10.00                                                                                                |                                                                                                                      |  |
| 11. Have you or your spouse:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                        |                                                               |                                                                  |                                               |                                                                        | tim of ider                                     | tity theft                                    | ? 🗆                               | Yes 🛛 N                                                                                    | No b. 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| Part II - Marital Status and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | l Household                            | Information                                                   | on                                                               |                                               |                                                                        |                                                 |                                               |                                   |                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| 1. As of December 31, 2017, w<br>you:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ⊠ Ma                                   | ever Married<br>arried<br>ivorced<br>egally Separa<br>/idowed | a. lf<br>b. Di<br>Da<br>ated Da                                  | Yes, Did<br>d you live<br>ate of finate of se | l you get on your you with you all decree                              | married in<br>ur spouse<br>aintenance           | 2017?<br>during a                             | any part of t                     | ivil unions,<br>he last six n                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | nships unde<br>Yes ⊠ N<br>Yes □ N                                                                    | 0                                                                                                                    |  |
| <ol> <li>List the names below of:</li> <li>everyone who lived with yo</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                        |                                                               |                                                                  | <b>)</b>                                      |                                                                        |                                                 |                                               | If add                            | vvvvvvvvvvvvvv                                                                             | THE PARTY OF THE P | NAMES OF THE PASSAGE |                                                                                                      | st on page 3                                                                                                         |  |
| anyone you supported but                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                        |                                                               | 02000                                                            | Towns .                                       |                                                                        | - 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| Name (first, last) Do not enter your name or spouse's name below  (a)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Date of Birth<br>(mm/dd/yy)            | to you (for example: son,                                     | Number of<br>months<br>lived in<br>your home<br>last year<br>(d) | US<br>Citizen<br>(yes/no)                     | Resident<br>of US,<br>Canada,<br>or Mexico<br>last year<br>(yes/no)    | Single or<br>Married as<br>of 12/31/17<br>(S/M) | Full-time<br>Student<br>last year<br>(yes/no) | Permanently                       | Is this<br>person a<br>qualifying<br>child/relative<br>of any other<br>person?<br>(yes/no) | Did this<br>person<br>provide<br>more than<br>50% of his/<br>her own<br>support?<br>(yes/no)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Did this<br>person<br>have less<br>than \$4,050<br>of income?<br>(yes/no)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Did the<br>taxpayer(s)<br>provide more<br>than 50% of<br>support for<br>this person?<br>(yes/no/N/A) | Did the<br>taxpayer(s)<br>pay more than<br>half the cost of<br>maintaining a<br>home for this<br>person?<br>(yes/no) |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                        | 1                                                             |                                                                  |                                               | 1                                                                      |                                                 | 1                                             | 1                                 |                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| Charl       |             |           |                                                                                                                         | Page 2   |  |  |  |  |  |  |  |  |
|-------------|-------------|-----------|-------------------------------------------------------------------------------------------------------------------------|----------|--|--|--|--|--|--|--|--|
| Yes         | No          |           | ox for each question in each section  Part III – Income – Last Year, Did You <i>(or Your Spouse)</i> Receive            |          |  |  |  |  |  |  |  |  |
| ×           |             |           | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2 (One W-2, and Jeff's foreign income) |          |  |  |  |  |  |  |  |  |
|             |             |           | 2. (A) Tip Income?                                                                                                      |          |  |  |  |  |  |  |  |  |
|             | X           |           |                                                                                                                         |          |  |  |  |  |  |  |  |  |
|             | ×           |           | 3. (B) Scholarships? (Forms W-2, 1098-T)                                                                                |          |  |  |  |  |  |  |  |  |
| $\boxtimes$ |             |           | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)            |          |  |  |  |  |  |  |  |  |
|             | X           |           | 5. (B) Refund of state/local income taxes? (Form 1099-G)                                                                |          |  |  |  |  |  |  |  |  |
|             | X           |           | 6. (B) Alimony income or separate maintenance payments?                                                                 |          |  |  |  |  |  |  |  |  |
|             | X           |           | 7. (A) Self-Employment income? (Form 1099-MISC, cash)                                                                   |          |  |  |  |  |  |  |  |  |
|             | X           |           | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?                                    |          |  |  |  |  |  |  |  |  |
|             | X           |           | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)      |          |  |  |  |  |  |  |  |  |
|             | X           |           | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)               |          |  |  |  |  |  |  |  |  |
|             | X           |           | 11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)                                                    |          |  |  |  |  |  |  |  |  |
|             | X           |           | 12. (B) Unemployment Compensation? (Form 1099G)                                                                         |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)                                     |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 14. (M) Income (or loss) from Rental Property?                                                                          |          |  |  |  |  |  |  |  |  |
|             | X           |           | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify  |          |  |  |  |  |  |  |  |  |
| Yes         | No          | Unsure    | Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay                                                            |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?   Yes   No                    |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B)                                                 | Other    |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)                 |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)                                           |          |  |  |  |  |  |  |  |  |
|             | X           |           | 5. (B) Medical expenses? (including health insurance premiums)                                                          |          |  |  |  |  |  |  |  |  |
|             | X           |           | 6. (B) Home mortgage interest? (Form 1098)                                                                              |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)                         |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 8. (B) Charitable contributions?                                                                                        |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 9. (B) Child or dependent care expenses such as daycare?                                                                |          |  |  |  |  |  |  |  |  |
|             | X           |           | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?                   |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 11. (A) Expenses related to self-employment income or any other income you received?                                    |          |  |  |  |  |  |  |  |  |
|             | X           |           | 12. (B) Student loan interest? (Form 1098-E)                                                                            |          |  |  |  |  |  |  |  |  |
| Yes         | No          | Unsure    | Part V – Life Events – Last Year, Did You (or Your Spouse)                                                              |          |  |  |  |  |  |  |  |  |
|             | ×           |           | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)                             |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)       |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)                                                      |          |  |  |  |  |  |  |  |  |
|             | ×           |           | 4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?         |          |  |  |  |  |  |  |  |  |
|             | ×           |           | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)                   |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 6. (B) Live in an area that was affected by a natural disaster? If yes, where?                                          |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 7. (A) Receive the First Time Homebuyers Credit in 2008?                                                                |          |  |  |  |  |  |  |  |  |
|             | $\boxtimes$ |           | 8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?                      |          |  |  |  |  |  |  |  |  |
|             | ×           |           | 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?                   |          |  |  |  |  |  |  |  |  |
| Catalog     | Numb        | or 52121E | MANAY ITS COV                                                                                                           | 10.0047) |  |  |  |  |  |  |  |  |

#### Part VIII - IRS-Certified Volunteer Quality Reviewer Section

#### Review the tax return with the taxpayer to ensure:

- · Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- · All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- · The information on pages one through three was correctly addressed and entered on the return.
- · Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- · Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- · All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- · Standard or Itemized Deductions are correct.
- · All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- · Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- · SIDN is correct on the return.
- · The taxpayer(s) was advised that they are responsible for the information on their return.

| Certified Volunteer Preparer's name/initials (optional) | Certified Volunteer Quality Reviewer's name/initials (optional) |  |  |  |  |  |  |
|---------------------------------------------------------|-----------------------------------------------------------------|--|--|--|--|--|--|
| Additional Tax Preparer notes                           | <u>(1</u>                                                       |  |  |  |  |  |  |
|                                                         |                                                                 |  |  |  |  |  |  |
|                                                         |                                                                 |  |  |  |  |  |  |

Page 4

#### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 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

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2017)

|                                                     | a Emplo                                 | yee's social security number 511-00-XXXX | OMB No. 1545   | -0008  | Safe, accurate,<br>FAST! Use                       | → file          | Www.ii                                                   | e IRS website at<br>rs.gov/efile |  |  |
|-----------------------------------------------------|-----------------------------------------|------------------------------------------|----------------|--------|----------------------------------------------------|-----------------|----------------------------------------------------------|----------------------------------|--|--|
| <b>b</b> Employer identification                    | number (EIN)                            |                                          | •              | 1 Wa   | ges, tips, other compensation                      | n 2 Fede        |                                                          | tax withheld                     |  |  |
| 42-500XXXX                                          |                                         |                                          |                |        | 52,000.00                                          |                 |                                                          | ,200.00                          |  |  |
| c Employer's name, addre                            | ss, and ZIP code                        |                                          |                | 3 So   | cial security wages                                | 4 Socia         |                                                          | ax withheld                      |  |  |
| US CONSULATE                                        |                                         |                                          |                | F 14-  | 52,000.00<br>edicare wages and tips                | C Mad           | 3,224.00 6 Medicare tax withheld 754.00 8 Allocated tips |                                  |  |  |
| 3000 BAHNHOFS                                       | TRASSE                                  |                                          |                | 5 IVIE | 52.000.00                                          | 6 Med           |                                                          |                                  |  |  |
| 87600 KAUFBEU                                       | REN, GERM                               | ANY                                      | -              | 7 So   | cial security tips                                 | 8 Alloc         |                                                          |                                  |  |  |
| d Control number                                    |                                         |                                          |                |        | rification code                                    | 10 Depe         | 10 Dependent care benefits                               |                                  |  |  |
| e Employee's first name and initial Last name Suff. |                                         |                                          |                | 11 No  | nqualified plans                                   | C               | 12a See instructions for box 12                          |                                  |  |  |
| JANE ONEIDA                                         |                                         |                                          |                |        | tutory Retirement Third-pa<br>ployee plan sick pay |                 | 12b 5,400.00                                             |                                  |  |  |
| 240 HAUPTSTRA                                       | SSF                                     |                                          |                | emp    | oloyee plan sick pay                               | c<br>g          | Ĩ                                                        |                                  |  |  |
| 87600 KAUFBEUREN, GERMANY                           |                                         |                                          |                |        | ner                                                | 12c             | 12c                                                      |                                  |  |  |
|                                                     |                                         |                                          |                |        |                                                    | C               |                                                          |                                  |  |  |
|                                                     |                                         |                                          |                |        |                                                    | 12d             |                                                          |                                  |  |  |
| f Employee's address and                            | 7ID and                                 |                                          |                |        |                                                    | Code            |                                                          |                                  |  |  |
| 15 State Employer's stat                            | 200000000000000000000000000000000000000 | 16 State wages, tips, etc.               | 17 State incom | e tax  | 18 Local wages, tips, etc.                         | 19 Local inc    | ome tax                                                  | 20 Locality nam                  |  |  |
|                                                     |                                         |                                          |                |        |                                                    |                 |                                                          | -                                |  |  |
| UL O Wa                                             | ge and Tax                              |                                          |                | ří     | Departmen                                          | t of the Treasu | rv—Interna                                               | l Revenue Servic                 |  |  |
| W-2 Wa                                              | tement                                  | _                                        | 2017           | 8      | e opartition                                       |                 | ,                                                        |                                  |  |  |

International Scenarios

#### **International Scenario 3: Test Questions**

- **7.** Jeff does not need to report his foreign wages on their joint tax return because he is claiming the foreign earned income exclusion.
  - a. True
  - b. False
- **8.** Jeff and Jane must report the \$216 of interest from Viterbo Bank on their Form 1040
  - a. True
  - b. False
- **9.** What eligibility requirements must Jeff or Jane meet in order to be eligible to exclude their foreign earned income?
  - a. Their home must be in a foreign country.
  - b. They must meet the bona fide residence test or physical presence test.
  - c. They must have income that qualifies as foreign earned income.
  - d. All of the above.
- **10.** What is the amount of U.S. federal income tax withheld on Jeff and Jane's Form 1040, page 2?
  - a. \$10,200
  - b. \$6,200
  - c. \$4,000
  - d. \$3,224
- **11.** The correct amount of foreign earned income excluded from Jeff and Jane's tax return is \$87,000.
  - a. True
  - b. False

- **12.** Jane's salary does **not** qualify for the foreign earned income exclusion because it is paid by the U.S. government.
  - a. True
  - b. False
- **13.** Jeff and Jane will take the foreign earned income exclusion. How should the \$4,000 Jeff paid in income taxes to Germany be handled on the Oneidas' Form 1040?
  - a. Jeff and Jane cannot take a foreign tax credit because the tax was paid on income excluded under the foreign earned income exclusion.
  - b. Jeff and Jane can claim the full \$4,000 as a foreign tax credit without completing Form 1116.
  - c. Jeff and Jane can include the \$4,000 in federal income tax withholding on Form 1040.
  - d. Jeff and Jane cannot claim a foreign tax credit because the amount of taxes paid is over \$600.
- 14. How should Jeff and Jane classify their interest income on Form 1116?
  - a. Passive Category Income
  - b. General Category Income
  - c. Certain income re-sourced by treaty
  - d. High-taxed income

| 15. | What is the amount of foreign taxes paid on interest income, converted to U.S |
|-----|-------------------------------------------------------------------------------|
|     | dollars. \$                                                                   |

### International Course Retest Questions

#### **Directions**

The first two 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.

### International Scenario 1: Sheldon and Victoria Taft

### **Interview Notes**

- Sheldon and Victoria were married last year and live in England.
- Sheldon is a U.S. citizen and has a valid Social Security number. Victoria is a citizen of England.
- During the interview, Victoria mentions that she has never filed a joint return with Sheldon. She asks the volunteer what is required to file a joint return with Sheldon. Based on the information provided, Victoria decides she does not want to be treated as a resident alien for U.S. tax filing purposes this year.
- Sheldon worked for a U.S.-based company and earned \$55,000. Victoria worked part-time and earned the equivalent of \$12,000 in U.S. dollars.
- Sheldon and Victoria's daughter, Riley, lives with them. Riley is eight months old, a U.S. citizen, and has a valid Social Security number.
- Victoria has another child from a previous marriage; Adam is five years old and is a citizen of England. Sheldon has not adopted Adam.
- Sheldon and Victoria provided all the financial support for Riley and Adam.

#### **International Scenario 1: Retest Questions**

- 1. Sheldon can claim both Riley and Adam as dependents on his tax return.
  - a. True
  - b. False
- 2. Since Victoria does not want to file Married Filing Jointly, Sheldon's most advantageous allowable filing status is Head of Household.
  - a. True
  - b. False

- **3.** The couple must report Victoria's income on their tax return **if** they choose to file a joint return.
  - a. True
  - b. False
- **4.** An election to file a joint return and treat Victoria as a resident alien for tax purposes can be terminated by:
  - a. The taxpayers revoking the election in a written statement
  - b. The death of either spouse
  - c. The IRS, due to insufficient records
  - d. All of the above

# International Scenario 2: Kent and Paige Creston

#### **Interview Notes**

- Kent and Paige currently live in Frankfurt, Germany. They moved there on January 10, 2017, for Paige's temporary job assignment. They are U.S. citizens and have valid Social Security numbers.
- · Neither Kent nor Paige works for the U.S. government.
- They returned to the U.S. for nine days to attend a wedding and visit family.
- They also spent 14 days sightseeing throughout Europe in June.
- Kent and Paige own a home in the U.S. It is vacant while they are overseas, but Paige's sister checks on it for them. Kent and Paige rent a one-bedroom apartment in Frankfurt.
- Kent and Paige plan to return to the U.S. when Paige's assignment ends in 2018.

### International Scenario 2: Retest Questions

- **5.** Kent and Paige can claim the foreign earned income exclusion because they are bona fide residents of Germany.
  - a. True
  - b. False
- **6.** To meet the bona fide residence test, taxpayers must show that they have set up permanent quarters in a foreign country for an entire, uninterrupted tax year.
  - a. True
  - b. False

# **Directions**

| Re  | fer to | the scenario information for Jeff and Jane Oneida, beginning on page 134.                         |
|-----|--------|---------------------------------------------------------------------------------------------------|
| 7.  |        | f must use Form 2555 or Form 2555-EZ to exclude his foreign wages on the tax urn.                 |
|     | a.     | True                                                                                              |
|     | b.     | False                                                                                             |
| 8.  |        | e interest paid by Viterbo Bank does not have to be included in Jeff and Jane's ome on Form 1040. |
|     | a.     | True                                                                                              |
|     | b.     | False                                                                                             |
| 9.  |        | f meets the requirements of the bona fide residence test and can exclude his eign earned income.  |
|     | a.     | True                                                                                              |
|     | b.     | False                                                                                             |
| 10. |        | nat is the correct amount of federal income tax withheld on Jeff and Jane's Form 40, page 2? \$   |
| 11. |        | w much of Jeff and Jane's foreign earned income is excluded on their tax urn?                     |
|     | a.     | \$0                                                                                               |
|     | b.     | \$35,000                                                                                          |
|     | C.     | \$52,000                                                                                          |
|     | d.     | \$87,000                                                                                          |
| 12. |        | ne can claim the foreign earned income exclusion for her U.S. government ary.                     |
|     | a.     | True                                                                                              |
|     | b.     | False                                                                                             |
|     |        |                                                                                                   |
|     |        |                                                                                                   |

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- **13.** Jeff and Jane will take the foreign earned income exclusion. They can also claim a foreign tax credit for the income tax Jeff paid to Germany on his wages.
  - a. True
  - b. False
- **14.** Jeff and Jane will take a foreign tax credit for the taxes paid on their interest income. This is considered Passive Category income.
  - a. True
  - b. False
- 15. What is the amount of foreign taxes paid on interest, converted to U.S. dollars?
  - a. \$0
  - b. \$54
  - c. \$62
  - d. \$216

# **Health Savings Accounts - Test Questions**

## **Directions**

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

## **HSA Scenario 1: Leo Williams**

#### **Interview Notes**

- · Leo Williams is single and 45 years old.
- Leo works as an IT manager and his Form W-2 shows wages of \$47,250.
- Leo participated in his employer's self-only coverage High Deductible Health Plan (HDHP) all year.
- · Leo does not have any other health coverage.
- · Leo has had an HSA for two years.
- Leo's employer contributed \$1,500 in 2017 to Leo's HSA.
- In 2017, Leo's Aunt contributed \$2,000 to Leo's HSA.
- · Leo is a U.S. citizen and has a valid Social Security number.

# **HSA Scenario 1: Test Questions**

- 1. Is Leo an eligible individual for HSA purposes even though he did not make his own contributions?
  - a. Yes
  - b. No
- 2. What amount will Leo use to compute his HSA deduction on Form 1040, line 25?
  - a. \$0
  - b. \$1,500
  - c. \$2,000
  - d. \$3,500
- 3. Employer contributions to Leo's HSA are reported on his Form W-2, box 12, code W.
  - a. True
  - b. False

## **HSA Scenario 2: Ed and Christine Martinez**

#### **Interview Notes**

- Ed and Christine are married and will file a joint return.
- Ed is 47 years old, and Christine is 56 years old.
- Both were enrolled in self-only coverage High Deductible Health Plans (HDHPs) through their employers for the entire year of 2017.
- · Ed and Christine each have an HSA.
- Both have contributed the maximum amounts to their HSAs in 2017.
- Ed and Christine are both U.S. citizens and have valid Social Security numbers.

## **HSA Scenario 2: Test Questions**

- 4. The amount that can be contributed to an HSA depends on the following:
  - a. Taxpayer's age and type of HDHP coverage
  - b. Date the taxpayer became eligible
  - c. Date taxpayer ceases to be eligible
  - d. All of the above
- **5.** Ed and Christine are both eligible to make catch-up contributions to their individual HSAs.
  - a. True
  - b. False

- · Judy Young is 58 years old.
- · Judy is single, is not disabled, and has no dependents.
- In 2017, she had earnings from her job of \$24,300.
- Judy has participated in her employer's self-only HDHP coverage since June 1, 2017 when she started a new job.
- · Judy was an eligible individual all year.
- Judy asked the HSA trustee from her previous job to transfer the balance of \$2,000 into the HSA at her new job.
- In 2017, Judy contributed \$975 to her HSA.
- In 2017, Judy took funds from her HSA to pay the following expenses:
  - Insulin \$275
  - Doctor visit \$185
  - Yoga classes \$300
  - Prescription medicine \$225
  - Premiums for COBRA coverage \$425
- Judy is a U.S. citizen and has a valid Social Security number.

## **HSA Scenario 3: Test Questions**

- **6.** The amount of Judy's HSA contribution reported on Form 8889, line 2 is \$2,975.
  - a. True
  - b. False
- 7. The amount of *total* distributions reported on Form 8889, line 14a is:
  - a. \$410
  - b. \$975
  - c. \$1,110
  - d. \$1,410
- **8.** What is the amount reported on Form 8889, line 15?
  - a. \$410
  - b. \$685
  - c. \$1,110
  - d. \$1,410

- Carl, age 46, and Monica, age 42, are married and will file a joint return.
- They have two children, Adriane and Robert, whom they will claim as dependents on their joint return.
- Monica's cousin, Michael (age 29), came to live with them in July 2017. Michael's gross income was \$4,300. Monica and Carl did not provide over one-half of Michael's support for the year but did pay \$600 of Michael's medical bills in November 2017.
- Carl was enrolled all year in an HDHP with family coverage.
- Carl has had an HSA for four years. He has no other health insurance.
- In 2017, Carl made regular contributions to his HSA totaling \$4,000.
- In 2017, Carl took \$1,800 from his HSA to pay the following medical expenses:
  - \$300 to purchase Monica's eyeglasses (needed for medical reasons).
  - \$725 for long-term care insurance for Carl.
  - \$250 for over-the-counter eye medicine for their son, Robert (no prescription from doctor).
  - \$525 for Adriane's physical therapy sessions.
- Carl, Monica, Adriane, Robert, and cousin Michael are all U.S. citizens and have valid Social Security numbers.

# **HSA Scenario 4: Test Questions**

- 9. The adjustment to income on Form 1040, line 25 for Carl's HSA deduction is:
  - a. \$1,800
  - b. \$3,400
  - c. \$4,000
  - d. \$6,750
- 10. Whose qualified medical expenses can Carl include for HSA purposes?
  - a. Carl
  - b. Adriane and Robert
  - c. Carl, Monica, Adriane, and Robert
  - d. Carl, Monica, Adriane, Robert, and Michael
- **11.** On his Form 8889, Carl can include the \$250 paid for Robert's over-the-counter eye medicine as a qualifying medical expense for HSA purposes.
  - a. True
  - b. False

#### **Directions**

Use the interview notes, taxpayer documents, and reference materials needed for this scenario. **Please complete Form 1040 through line 63,** and the appropriate forms (including Form 8889), schedules, or worksheets. Answer the questions following the scenario.

Note: 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**

- Peggy Walker, age 48, is a single parent raising her son, Marcus.
- · Marcus is a full-time student and had no income.
- Peggy qualifies to file as Head of Household.
- For the last five years, Peggy has had family health coverage through a High Deductible Health Plan (HDHP) from her employer.
- Peggy has had an HSA for several years.
- In 2017, she contributed \$1,500 to her HSA.
- Peggy's grandmother helped her out and contributed \$1,000 to her HSA in 2017.
- Peggy's employer also contributed \$600 to her HSA in 2017.
- Peggy paid the following expenses in 2017 using money from her HSA:
  - Urgent care bill for Peggy \$615
  - Prescription medicine for Peggy \$200
  - Insulin for Marcus \$140
  - Health club fees for Peggy \$175
  - Doctor visits for Marcus \$500
- Peggy and Marcus are U.S. citizens and have valid Social Security numbers.



|                                                                                            |                                          |                                                                             |                                                     |                     | +                                                       |                                  | -                                |                                        |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    |                                             |                                                                                                                |                                              |                                                                  |
|--------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------|---------------------|---------------------------------------------------------|----------------------------------|----------------------------------|----------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|---------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------------------|
| MARCUS WALKER                                                                              | 1/18/1997                                | SON                                                                         | 12                                                  | YES                 | YES                                                     | S                                | YES                              | NO                                     |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    |                                             |                                                                                                                |                                              |                                                                  |
| name or spouse's name below                                                                | (mm/dd/yy) t                             | o you (for<br>example:<br>son,<br>daughter,<br>parent,<br>none, etc)<br>(c) | months<br>lived in<br>your home<br>last year<br>(d) | Citizen<br>(yes/no) | of US,<br>Canada,<br>or Mexico<br>last year<br>(yes/no) | Married as of 12/31/17 (S/M)     | Student<br>last year<br>(yes/no) | Permanenti<br>Disabled<br>(yes/no)     |                                                       | persor<br>provid<br>ve more                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | n pe<br>e ha<br>han tha<br>f his/ of<br>/n (yeart? | ave less<br>an \$4,050<br>income?<br>es/no) | taxpayer(s)<br>provide mo<br>than 50% of<br>support for<br>this person<br>(yes/no/N/A                          | tax<br>re pa<br>of ha<br>ma<br>? ho<br>A) pe | y more than If the cost of aintaining a me for this rson? es/no) |
| <ul> <li>anyone you supported but<br/>Name (first, last) Do not enter your</li> </ul>      |                                          |                                                                             | 72.72.74.                                           | US                  | Resident                                                | Single or                        | Full-time                        | Totally and                            | To be                                                 | Did th                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -                                                  | d this                                      | ed Volun                                                                                                       |                                              | Preparer<br>d the                                                |
| • everyone who lived with yo                                                               |                                          |                                                                             |                                                     | e)                  |                                                         |                                  |                                  | it ac                                  | ditional sp                                           | ***************************************                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                    |                                             |                                                                                                                |                                              |                                                                  |
| 2. List the names below of:                                                                |                                          |                                                                             |                                                     |                     |                                                         |                                  |                                  | 16                                     | Idition at an                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 00454                                              | shool k                                     | ro 🗆 ====                                                                                                      | liet -                                       | n nor- 2                                                         |
|                                                                                            | 10-10-10-10-10-10-10-10-10-10-10-10-10-1 | owed                                                                        |                                                     |                     | oouse's de                                              |                                  |                                  |                                        |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    |                                             |                                                                                                                |                                              |                                                                  |
|                                                                                            |                                          | ally Separa                                                                 |                                                     |                     |                                                         | aintenance                       | e agreen                         | nent                                   |                                                       | i i                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                    |                                             |                                                                                                                |                                              |                                                                  |
|                                                                                            | □ Div                                    | orced                                                                       |                                                     | Same and the same   | ve with yo<br>nal decree                                |                                  | during a                         | iny part of                            | the last six                                          | months                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 01 201                                             | <i>II</i>                                   | Yes                                                                                                            | INU                                          |                                                                  |
| you:                                                                                       | ☐ Mar                                    | ried                                                                        |                                                     |                     | , ,                                                     | married in                       |                                  | ny nart of                             | the last si                                           | month                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | of 204                                             |                                             | Yes □                                                                                                          |                                              |                                                                  |
| 1. As of December 31, 2017, w                                                              |                                          | er Married                                                                  |                                                     |                     |                                                         |                                  | 2000                             | nerships,                              | civil union                                           | s, or othe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | er forma                                           |                                             | 1730 ° 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 100 ' 1 |                                              | ate law)                                                         |
| Part II – Marital Status and                                                               |                                          | nformatio                                                                   | 3750                                                |                     |                                                         |                                  |                                  |                                        |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    |                                             |                                                                                                                |                                              |                                                                  |
| 11. Have you or your spouse:                                                               | •                                        |                                                                             |                                                     | a. E                | Been a vic                                              | tim of ider                      | tity theft                       | ? _                                    | ] Yes ⊠                                               | No I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | . Adop                                             | ted a ch                                    | ild?                                                                                                           | Yes                                          | ⊠ No                                                             |
| 10. Can anyone claim you or yo                                                             | our spouse as                            | a depender                                                                  | nt?                                                 | 1,000.00            |                                                         | ☐ Unsu                           |                                  |                                        | - 0.000.50                                            | 20250                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                    | • *************************************     |                                                                                                                |                                              | A A G T C                                                        |
| 1. Tour spouse's Date of Birth                                                             | o. rour spous                            | se s job utie                                                               | 7                                                   | 25.00               |                                                         | , was your<br>id perman          |                                  |                                        | Yes 🗆                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | a. ruii-ii<br>c. Legal                             |                                             |                                                                                                                | Yes                                          | ☐ No                                                             |
| 05/20/1969 7. Your spouse's Date of Birth                                                  | 8. Your spous                            | ee'e ich title                                                              | 5                                                   | V 00000             |                                                         | d perman, was your               |                                  |                                        | ] Yes [⊠                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | . Legal                                            | ly blind<br>me stud                         |                                                                                                                | Yes<br>Yes                                   | No No                                                            |
| 4. Your Date of Birth                                                                      | 5. Your job tit                          | le                                                                          |                                                     |                     |                                                         | , were you                       |                                  | - Laborator - Tra                      |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    | me stud                                     |                                                                                                                | Yes                                          | ⊠ No                                                             |
| 3. Mailing address<br>65421 SW 17TH ST                                                     |                                          |                                                                             |                                                     |                     |                                                         | Y                                | city<br>OUR CI                   | TY                                     |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    | State<br>YS                                 |                                                                                                                |                                              | R ZIP                                                            |
| 2. Your spouse's first name                                                                |                                          | M.I.                                                                        | Last na                                             | ame                 |                                                         |                                  |                                  | Т                                      | elephone i                                            | number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                    | ls you<br>☐ Ye                              | r spouse a<br>s                                                                                                | U.S.                                         | . citizen?<br>o                                                  |
| Your first name     PEGGY                                                                  |                                          | M.I.                                                                        | Last na                                             |                     |                                                         |                                  |                                  |                                        | elephone i                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    | Are yo                                      | ou a U.S. o<br>s                                                                                               | citizer                                      |                                                                  |
| Part I – Your Personal Inform                                                              | ation (If you ar                         | e filing a jo                                                               | int return                                          | , enter y           | your name                                               | es in the s                      | ame orde                         | er as last y                           | /ear's retu                                           | n)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                    | 50                                          |                                                                                                                |                                              |                                                                  |
|                                                                                            | Volunteers                               |                                                                             |                                                     |                     |                                                         |                                  |                                  |                                        | ghest ethi<br>x@irs.go                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | dards.                                             |                                             |                                                                                                                |                                              |                                                                  |
| You will need:  Tax Information such as Social security cards or Picture ID (such as valid | ITIN letters fo<br>I driver's licen      | r all perso<br>se) for you                                                  | ns on you and you                                   | ur spou             | ise.                                                    | You ar<br>comple     If you lead | e responete and a nave que       | nsible for<br>accurate i<br>estions, p | 1-3 of this<br>the inforr<br>information<br>lease ask | nation on the state of the stat | -certifi                                           |                                             |                                                                                                                |                                              |                                                                  |
| (October 2017)                                                                             |                                          | Inta                                                                        | ake/In                                              | tervi               | ew &                                                    | Qualit                           | y Re                             | view S                                 | Sheet                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    |                                             | 154                                                                                                            | 5-196                                        | 4                                                                |
| Form <b>13614-C</b>                                                                        |                                          | P20-000                                                                     | 100000                                              |                     |                                                         | ury - Interna                    |                                  |                                        |                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                    |                                             | OMB                                                                                                            | Numb                                         | per                                                              |

| h = -1 |             | i-t- !    |                                                                                                                                         | Page 2   |
|--------|-------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------|----------|
|        |             |           | ox for each question in each section                                                                                                    |          |
| Yes    |             | -         | Part III - Income - Last Year, Did You (or Your Spouse) Receive                                                                         |          |
| X      |             |           | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1                                                      |          |
|        | X           |           | 2. (A) Tip Income?                                                                                                                      |          |
|        | $\boxtimes$ |           | 3. (B) Scholarships? (Forms W-2, 1098-T)                                                                                                |          |
|        | $\boxtimes$ |           | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)                            |          |
|        | X           |           | 5. (B) Refund of state/local income taxes? (Form 1099-G)                                                                                |          |
|        | X           |           | (B) Alimony income or separate maintenance payments?                                                                                    |          |
|        | X           |           | 7. (A) Self-Employment income? (Form 1099-MISC, cash)                                                                                   |          |
|        | X           |           | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?                                                    |          |
|        | $\times$    |           | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)                      |          |
|        | X           |           | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)                               |          |
|        | X           |           | 11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)                                                                    |          |
|        | X           |           | 12. (B) Unemployment Compensation? (Form 1099G)                                                                                         |          |
|        | X           |           | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)                                                     |          |
|        | X           |           | 14. (M) Income (or loss) from Rental Property?                                                                                          |          |
|        |             | ×         | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify HSA Distribution |          |
| es     | No          | Unsure    | Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay                                                                            |          |
|        | $\boxtimes$ |           | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?   Yes  No                                     |          |
| $\Box$ | $\boxtimes$ |           | 2. Contributions to a retirement account? RA (A) 401K (B) Roth IRA (B)                                                                  | Other    |
|        | $\boxtimes$ |           | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)                                 |          |
|        | $\boxtimes$ |           | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)                                                           |          |
| X      |             |           | 5. (B) Medical expenses? (including health insurance premiums)                                                                          |          |
|        | $\boxtimes$ |           | 6. (B) Home mortgage interest? (Form 1098)                                                                                              |          |
|        | X           |           | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)                                         |          |
|        | $\boxtimes$ |           | 8. (B) Charitable contributions?                                                                                                        |          |
|        | $\boxtimes$ |           | 9. (B) Child or dependent care expenses such as daycare?                                                                                |          |
|        | $\boxtimes$ |           | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?                                   |          |
|        | $\boxtimes$ |           | 11. (A) Expenses related to self-employment income or any other income you received?                                                    |          |
|        | $\boxtimes$ |           | 12. (B) Student loan interest? (Form 1098-E)                                                                                            |          |
| es/    | No          | Unsure    | Part V - Life Events - Last Year, Did You (or Your Spouse)                                                                              |          |
| X      |             |           | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)                                             |          |
|        | $\square$   |           | 2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)                       |          |
|        | $\boxtimes$ |           | 3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)                                                                      |          |
|        | X           |           | 4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year?                         |          |
|        | X           |           | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)                                   |          |
|        | $\boxtimes$ |           | 6. (B) Live in an area that was affected by a natural disaster? If yes, where?                                                          |          |
|        | $\boxtimes$ |           | 7. (A) Receive the First Time Homebuyers Credit in 2008?                                                                                |          |
| $\Box$ | ×           |           | 8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?                                      |          |
|        | X           |           | 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?                                   |          |
| talog  | Numb        | er 52121F | www.irs.gov Form 13614-C (Re                                                                                                            | v 10-201 |

|                                                                                                                            |                                           |                                |                                                                                                         |                    |                                    |                          | Page 3                      |
|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------|--------------------|------------------------------------|--------------------------|-----------------------------|
| Check appropriate box for each                                                                                             | question in ea                            | ach section                    |                                                                                                         |                    |                                    |                          |                             |
|                                                                                                                            |                                           |                                | ar, did you, your spouse, or d                                                                          | ependent(s)        |                                    |                          |                             |
|                                                                                                                            | health care cov                           | 15.00                          |                                                                                                         |                    |                                    |                          |                             |
|                                                                                                                            | ive one or more                           | of these forms                 | s? (Check the box)  Form 10                                                                             | 5-B 🗌 For          | m 1095-C                           |                          |                             |
| □   🗵   □   3. (A) Have                                                                                                    | coverage throu                            | igh the Market                 | place (Exchange)? [Provide For                                                                          | n 1095-A]          |                                    |                          |                             |
|                                                                                                                            | yes, were adva                            | ance credit pay                | ments made to help you pay yo                                                                           | ur health care p   | remiums?                           |                          |                             |
|                                                                                                                            | yes, Is everyor                           | ne listed on you               | ır Form 1095-A being claimed o                                                                          | n this tax returr  | 1?                                 |                          |                             |
| □                                                                                                                          | an exemption (                            | granted by the                 | Marketplace?                                                                                            |                    |                                    |                          |                             |
| Visit http://www.healthcare.gov                                                                                            | <u>//</u> or call 1-800-                  | -318-2596 for r                | nore information on health in                                                                           | surance optio      | ns and assistance.                 |                          |                             |
| If advance payments of the pre<br>as, income, marital status or fa<br>advance payments.                                    | mily size chan                            | iges, to your N                | Marketplace. Reporting chang                                                                            | es will help to    | make sure you are g                | getting the prop         | er amount of                |
| To be Completed by a Certified Vo                                                                                          | lunteer Prepare                           | r (Use Publication             | n 4012 and check the appropriate bo                                                                     | x(es) indicating N | finimum Essential Cover            | age (MEC) for ever       | yone listed on the return.) |
| Name (List dependents in the same order as in Part II)                                                                     | MEC<br>Entire Year                        | No MEC                         | Part Year MEC (mark months with coverage)                                                               |                    | on (mark months<br>ptions applies) | Exemption<br>All Year    | Notes                       |
| Taxpayer                                                                                                                   |                                           |                                | JFMAMJJASONI                                                                                            | JFMAN              | 1 J J A S O N D                    |                          | ,                           |
| Spouse                                                                                                                     |                                           |                                | J F M A M J J A S O N I                                                                                 | JFMAN              | M J J A S O N D                    |                          |                             |
| Dependent                                                                                                                  |                                           |                                | J F M A M J J A S O N I                                                                                 | JFMAN              | M J J A S O N D                    |                          |                             |
| Dependent                                                                                                                  |                                           |                                | J F M A M J J A S O N I                                                                                 | JFMAN              | M J J A S O N D                    |                          | *                           |
| Dependent                                                                                                                  |                                           |                                | JFMAMJJASONI                                                                                            | JFMAN              | MJJASOND                           |                          | *                           |
| Dependent                                                                                                                  |                                           |                                | J F M A M J J A S O N I                                                                                 | JFMAN              | M J J A S O N D                    |                          |                             |
| Part VII – Additional Information                                                                                          | and Ouestion                              | a Polated to t                 | he Propagation of Vous Potus                                                                            |                    |                                    |                          |                             |
| Provide an email address (option)                                                                                          |                                           | - All and the second described |                                                                                                         |                    | uo Conicol                         |                          |                             |
| Presidential Election Campaign                                                                                             | all the same of the sale that the same is |                                |                                                                                                         | internal Reven     | ue service)                        |                          |                             |
| Check here if you, or your spou                                                                                            |                                           |                                | 어느 사람이 가게 가게 하는데 가게 하는데 아니라 되었다. 그 아니라 아니라 아니라 가게 하는데 아니라 아니다 그 아니라 | ☐ Spouse           |                                    |                          |                             |
|                                                                                                                            | 50-00-00-00-00-00-00-00-00-00-00-00-00-0  | y, want 45 to go               | o to this faild \( \sum_1 \cdot \tau_1 \tau_2 \)                                                        | □ opouse           |                                    |                          |                             |
| <ol> <li>If you are due a refund, would y   <ul> <li>a. Direct deposit</li> <li>☐ Yes</li> <li>☒ No</li> </ul> </li> </ol> | ou like:                                  | b. To p<br>□ Y                 | urchase U.S. Savings Bonds<br>'es 🔯 No                                                                  |                    | c. To split your re                | fund between dif<br>⊠ No | ferent accounts             |
| 4. If you have a balance due, wou                                                                                          | ld you like to ma                         | ake a payment                  | directly from your bank accoun                                                                          | ? 🗌 Yes            | ⋈ No                               |                          |                             |
| 5. Have you or your spouse receive                                                                                         | ed any letters f                          | from the Interna               | al Revenue Service?                                                                                     | ☐ Yes              | No                                 |                          |                             |
| Many free tax preparation sites<br>Your answers will be used only                                                          |                                           |                                | noney. The data from the follo                                                                          | wing question      | is may be used by t                | his site to apply        | for these grants.           |
| 6. Other than English, what langua                                                                                         | age is spoken ir                          | n your home?                   | NONE                                                                                                    |                    |                                    | ☐ Pr                     | efer not to answer          |
| 7. Do you or any member of your                                                                                            | household have                            | e a disability?                | ☐ Yes 🖂                                                                                                 | No 🗆               | Prefer not to answer               |                          |                             |
| 8. Are you or your spouse a Veter                                                                                          | an from the U.S                           | S. Armed Force                 | s?                                                                                                      | No 🗆               | Prefer not to answer               |                          |                             |
| Additional comments                                                                                                        |                                           |                                |                                                                                                         |                    |                                    |                          |                             |
|                                                                                                                            |                                           |                                |                                                                                                         |                    |                                    |                          |                             |
| Catalog Number 52121E                                                                                                      |                                           | _                              | www.irs.gov                                                                                             |                    |                                    | Form                     | 13614-C (Rev. 10-2017)      |

| b Employer identification num<br>44-100XXXX   | ber (EIN)       |                                      |                | 1 Wa      | ges, tips, other compensation |                                         |                  |  |  |
|-----------------------------------------------|-----------------|--------------------------------------|----------------|-----------|-------------------------------|-----------------------------------------|------------------|--|--|
|                                               |                 |                                      |                | 34,620.00 | 2 Federal income tax withheld |                                         |                  |  |  |
| c Employer's name, address,                   | and ZID code    |                                      |                | 2 00      | cial security wages           | 2,369.00 4 Social security tax withheld |                  |  |  |
| 2 2 3                                         |                 |                                      |                | 3 30      | 34.620.00                     | 4 Social secui                          | 2,146.44         |  |  |
| WILLIAMS MANUFA                               |                 |                                      |                | 5 Me      | edicare wages and tips        | 6 Medicare tax                          |                  |  |  |
| 2520 AUSTIN BLVD                              |                 |                                      |                |           | 34.620.00                     |                                         | 501.99           |  |  |
| YOUR CITY, STATE                              | ZIP             |                                      |                | 7 So      | cial security tips            | 8 Allocated tips                        |                  |  |  |
| d Control number                              |                 |                                      |                | 9 Ve      | rification code               | 10 Dependent                            | care benefits    |  |  |
| e Employee's first name and in                | nitial Last nar | ne                                   | Suff.          | 11 No     | nqualified plans              | 12a See instruc                         |                  |  |  |
| DE00//W41//ED                                 |                 |                                      |                | 40 0      | autory Retirement Third-party | å W                                     | 600.00           |  |  |
| PEGGY WALKER<br>65421 SW 17TH ST              |                 |                                      |                | 13 Stat   | oloyee plan sick pay          | 12b                                     |                  |  |  |
| YOUR CITY, STATE                              |                 |                                      |                | 14 Oth    |                               | 12c                                     |                  |  |  |
| TOOK CITT, STATE                              | . 211           |                                      |                | 14 011    | lei                           | G 1                                     |                  |  |  |
|                                               |                 |                                      |                |           |                               | 12d                                     |                  |  |  |
|                                               |                 |                                      |                |           |                               | Coa                                     |                  |  |  |
| f Employee's address and ZIP                  | code            |                                      |                |           |                               |                                         |                  |  |  |
| 15 State Employer's state ID<br>YS 44-100XXXX | number          | 16 State wages, tips, etc. 34,620.00 | 17 State incom | e tax     | 18 Local wages, tips, etc.    | 19 Local income tax                     | 20 Locality name |  |  |
|                                               |                 |                                      | -              |           |                               |                                         |                  |  |  |
| 1                                             |                 |                                      |                |           |                               |                                         |                  |  |  |
|                                               |                 |                                      |                |           |                               |                                         |                  |  |  |

| TRUSTEE'S/PAYER'S name, street ad country, ZIP or foreign postal code, an HEALTHCARE TRUSTEE 123 MAIN STREET YOUR CITY, STATE ZIP | 3                                             |                                     | OMB No. 1545-1517  20 17  Form 1099-SA | Distributions<br>From an HSA<br>Archer MSA, o<br>Medicare Advantage<br>MSA |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------------|----------------------------------------|----------------------------------------------------------------------------|
| PAYER'S federal identification number 44-400XXXX                                                                                  | RECIPIENT'S identification number 441-00-XXXX | 1 Gross distribution<br>\$ 1,630.00 | 2 Earnings on excess (                 | cont. Copy E                                                               |
| PEGGY WALKER                                                                                                                      |                                               | 3 Distribution code 1               | 4 FMV on date of deat                  | h Recipien                                                                 |
| Street address (including apt. no.) 65421 SW 17TH STREET City or town, state or province, country YOUR CITY, STATE ZIP            | y, and ZIP or foreign postal code             | Archer MSA MA MSA                   |                                        | This information is being furnished to the Interna Revenue Service         |
| Account number (see instructions)                                                                                                 |                                               |                                     |                                        |                                                                            |
| m 1099-SA                                                                                                                         | (keep for your records)                       | www.irs.gov/form1099sa              | Department of the Tre                  | easury - Internal Revenue Service                                          |

| 12. |     | e amount of Peggy Walker's health savings account deduction reported on Form 0, line 25 is \$1,500. |
|-----|-----|-----------------------------------------------------------------------------------------------------|
|     | a.  | True                                                                                                |
|     | b.  | False                                                                                               |
| 13. | Hov | w much of Peggy's HSA distribution is taxable?                                                      |
|     | a.  | \$0                                                                                                 |
|     | b.  | \$140                                                                                               |
|     | C.  | \$175                                                                                               |
|     | d.  | \$315                                                                                               |
| 14. |     | e amount of unreimbursed qualified medical expenses reported on Form 8889, 15 is \$                 |
| 15. | Wh  | at is the amount of the additional 20% tax reported on Form 8889, line 17b?                         |
|     | a.  | \$0                                                                                                 |
|     | b.  | \$26                                                                                                |
|     | C.  | \$35                                                                                                |
|     | d.  | \$65                                                                                                |

# **Health Savings Accounts – Retest Questions**

#### **Directions**

These first four scenarios do not require you to prepare a tax return. Read the interview notes for each scenario and use your training and resource materials to answer the questions.

## **HSA Scenario 1: Leo Williams**

#### **Interview Notes**

- · Leo Williams is single and 45 years old.
- Leo works as an IT manager and his Form W-2 shows wages of \$47,250.
- Leo participated in his employer's self-only coverage High Deductible Health Plan (HDHP) all year.
- · Leo does not have any other health coverage.
- Leo has had an HSA for two years.
- Leo's employer contributed \$1,500 in 2017 to Leo's HSA.
- In 2017, Leo's Aunt contributed \$2,000 to Leo's HSA.
- · Leo is a U.S. citizen and has a valid Social Security number.

## **HSA Scenario 1: Retest Questions**

- **1.** For Leo to be an eligible individual and qualify for an HSA, which of the following must be true?
  - a. He cannot be claimed as a dependent on someone else's return.
  - b. He must have an HDHP and cannot be enrolled in Medicare
  - c. He cannot have any other health coverage.
  - d. All of the above
- 2. Where on Form 1040 would Leo report his HSA deduction?
  - a. Payments section
  - b. Income section
  - c. Adjusted Gross Income section
  - d. None of the above
- 3. Employer contributions to an HSA are reported on an employee's Form W-2.
  - a. True
  - b. False

# **HSA Scenario 2: Ed and Christine Martinez**

## **Interview Notes**

- Ed and Christine are married and will file a joint return.
- Ed is 47 years old, and Christine is 56 years old.
- Both were enrolled in self-only coverage High Deductible Health Plans (HDHPs) through their employers for the entire year of 2017.
- · Ed and Christine each have an HSA.
- Both have contributed the maximum amounts to their HSAs in 2017.
- Ed and Christine are both U.S. citizens and have valid Social Security numbers.

# **HSA Scenario 2: Retest Questions**

| 4. | Ed and Christine can have a joint HSA.                                                       |
|----|----------------------------------------------------------------------------------------------|
|    | a. True                                                                                      |
|    | b. False                                                                                     |
| 5. | Because Christine is age 55 or older, she is eligible to increase her HSA contribution by \$ |

- · Judy Young is 58 years old.
- · Judy is single, is not disabled, and has no dependents.
- In 2017, she had earnings from her job of \$24,300.
- Judy has participated in her employer's self-only HDHP coverage since June 1, 2017 when she started a new job.
- · Judy was an eligible individual all year.
- Judy asked the HSA trustee from her previous job to transfer the balance of \$2,000 into the HSA at her new job.
- In 2017, Judy contributed \$975 to her HSA.
- In 2017, Judy took funds from her HSA to pay the following expenses:
  - Insulin \$275
  - Doctor visit \$185
  - Yoga classes \$300
  - Prescription medicine \$225
  - Premiums for COBRA coverage \$425
- Judy is a U.S. citizen and has a valid Social Security number.

# **HSA Scenario 3: Retest Questions**

- 6. Judy will report her HSA contribution on Form 8889, line 2.
  - a. True
  - b. False
- 7. Judy will receive Form 1099-SA that reports her HSA distribution.
  - a. True
  - b. False
- **8.** Which of the following expenses will not be included on Judy's Form 8889, line 15?
  - a. Insulin
  - b. Doctor visit
  - c. Premiums for COBRA coverage
  - d. Yoga classes

- Carl, age 46, and Monica, age 42, are married and will file a joint return.
- They have two children, Adriane and Robert, whom they will claim as dependents on their joint return.
- Monica's cousin, Michael (age 29), came to live with them in July 2017. Michael's gross income was \$4,300. Monica and Carl did not provide over one-half of Michael's support for the year but did pay \$600 of Michael's medical bills in November 2017.
- · Carl was enrolled all year in an HDHP with family coverage.
- Carl has had an HSA for four years. He has no other health insurance.
- In 2017, Carl made regular contributions to his HSA totaling \$4,000.
- In 2017, Carl took \$1,800 from his HSA to pay the following medical expenses:
  - \$300 to purchase Monica's eyeglasses (needed for medical reasons).
  - \$725 for long-term care insurance for Carl.
  - \$250 for over-the-counter eye medicine for their son, Robert (no prescription from doctor).
  - \$525 for Adriane's physical therapy sessions.
- Carl, Monica, Adriane, Robert, and cousin Michael are all U.S. citizens and have valid Social Security numbers.

# **HSA Scenario 4: Retest Questions**

| 10. | The amount Carl paid for long-term care insurance is a qualified medical expense |
|-----|----------------------------------------------------------------------------------|
|     | for HSA purposes.                                                                |

**9.** Carl's HSA deduction amount on Form 1040, line 25, is \$ . .

- a. True
- b. False
- **11.** What is the total amount of **unqualified** medical expenses paid by Carl for HSA purposes?
  - a. \$250
  - b. \$1,025
  - c. \$1,550
  - d. \$2,150

Refer to the scenario information for Peggy Walker beginning on page 151.

# **HSA Scenario 5: Retest Questions**

- 12. The amount Peggy Walker will report on her Form 8889, line 13 is:
  - a. \$600
  - b. \$1,500
  - c. \$2,500
  - d. \$3,100
- **13.** Peggy Walker's total income includes a taxable HSA distribution of \$315.
  - a. True
  - b. False
- 14. Which expense is not reported on Form 8889, line 15?
  - a. Insulin
  - b. Doctor's visit
  - c. Health club fees
  - d. Prescription medicine
- **15.** Peggy must pay an additional 20% tax on the portion of her HSA distribution that was not used for unreimbursed qualified medical expenses.
  - a. True
  - b. False

# Federal Tax Law Update Test for Circular 230 Professionals

### **Directions**

Read each question carefully and use your training and resource materials to answer the questions. All questions are based on calendar-year taxpayers.

## **Test Questions**

- Taxpayers claiming the \_\_\_\_\_ must now have an SSN or an ITIN
  by the due date of the tax return (including extensions). Taxpayers cannot make
  retroactive claims for the credit for a period that the taxpayer did not have a required
  identification number.
  - a. American opportunity credit
  - b. Child tax credit
  - c. Child and dependent care credit
  - d. a and b
  - e. a, b, and c
- **2.** Form 8862, Information to Claim Certain Refundable Credits after Disallowance, must be completed if:
  - a. EIC was denied or reduced for any reason other than a math or clerical error.
  - b. Additional child tax credit was denied or reduced for any reason other than a math or clerical error.
  - c. American opportunity credit was denied or reduced for any reason other than a math or clerical error.
  - d. All of the above
- **3.** In which of the following situations is the taxpayer eligible to claim the short coverage gap exemption for tax year 2017?
  - a. A taxpayer who has no MEC for six or more months during the tax year.
  - b. The exemption may be claimed for the first three months of a coverage gap of any duration during the tax year.
  - c. A taxpayer with a coverage gap beginning on April 15, 2017 and ending on July 20, 2017.
  - d. A taxpayer with a coverage gap beginning on November 15, 2016 and ending March 5, 2017.

| 4. |     | Ns that have not been used on a federal tax return at least once in the last nsecutive years will expire.                                                            |
|----|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | a.  | One                                                                                                                                                                  |
|    | b.  | Two                                                                                                                                                                  |
|    | C.  | Three                                                                                                                                                                |
|    | d.  | Four                                                                                                                                                                 |
| 5. | Th  | e American opportunity tax credit (AOTC) is:                                                                                                                         |
|    | a.  | Available for an unlimited number of years for postsecondary and graduate education costs.                                                                           |
|    | b.  | Available for only four years for students enrolled in a degree, certificate or other credential program.                                                            |
|    | C.  | Payable up to a maximum of \$5,000 per year.                                                                                                                         |
|    | d.  | Available only for costs of the oldest dependent attending college in a single tax year.                                                                             |
| 6. |     | axpayer can claim a coverage exemption for him/herself or another member of the household for any month in which:                                                    |
|    | •   | The individual is eligible for coverage under an employer plan and that coverage is considered unaffordable, or                                                      |
|    | •   | The individual isn't eligible for coverage under an employer plan and the coverage available for that individual through the Marketplace is considered unaffordable. |
|    |     | verage is considered unaffordable if the individual's <b>required contribution</b> is re than of household income.                                                   |
|    | a.  | 8%                                                                                                                                                                   |
|    | b.  | 8.12%                                                                                                                                                                |
|    | C.  | 8.16%                                                                                                                                                                |
|    | d.  | 8.20%                                                                                                                                                                |
| 7. | A t | axpayer who is age 65 or older and itemizes their deductions are subject to a AGI threshold for medical and dental expenses.                                         |
|    | a.  | 0%                                                                                                                                                                   |
|    | b.  | 2%                                                                                                                                                                   |
|    | C.  | 7.5%                                                                                                                                                                 |
|    | d.  | 10%                                                                                                                                                                  |
|    |     |                                                                                                                                                                      |

- **8.** The PATH Act made which of the following changes to the qualified educator's deduction:
  - a. The deduction was made permanent.
  - b. Professional development expenses are included within the scope of the deduction.
  - c. The \$250 deduction amount was indexed to inflation.
  - d. All of the above
- **9.** The taxpayer paid work-related expenses for the care of their two qualifying children. The care expenses for one child was \$3,200. The care expenses for the other child was \$2,800. What is the total amount of work-related child care expenses the taxpayer can use when figuring the child and dependent care credit?
  - a. \$2,800
  - b. \$3,200
  - c. \$5,800
  - d. \$6,000

### **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.

Note: 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**

- Samantha's husband died in March 2016. Samantha filed a joint return with her husband for 2016. She has not remarried.
- In September 2017, Samantha's daughter, Meredith, enrolled in college to pursue a bachelor's degree. She had no previous post-secondary education. Yuma College is a qualified educational institution.
- · Meredith does not have a felony drug conviction.
- Samantha brought a Form 1098-T and an account statement from the college.
   Meredith's purchases at the college bookstore were for course-related books.
- The terms of Meredith's scholarship require that it be used to pay for tuition.
- Samantha took a distribution from her IRA and used all of the distribution to pay for some of Meredith's education expenses. All her IRA contributions were deductible in the year she made them.
- Samantha provided the entire cost of maintaining the household and all the support for her children, Meredith and Oliver, in 2017.
- Samantha's older brother, Howard, lives with her and is permanently and totally disabled. He received disability income which he used to provide more than half of his own support.
- Samantha lost her job in December 2017. She received unemployment for two weeks in 2017 until she found a new job.
- Samantha provides translation services to earn extra income. She received a Form 1099-MISC for all of the translation income. Her only expense related to this income was \$150 in office supplies.
- Oliver attended day care while Samantha worked.



- Samantha received a Form 1099-C for cancelled credit card debt.
   Using the insolvency determination worksheet in Publication 4012, you helped Samantha determine the value of her assets exceeded her liabilities and that she was solvent at the time the credit card debt was cancelled.
- Samantha, Meredith, and Oliver had MEC all year through Samantha's employer. Howard also had MEC all year.

| Form 13614-C                                                                               |                   | Int                                                                                  |                                                           |                           | of the Treas                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        |                       | Shoot                                                |                                |                                                                           | OMB N<br>1545                                                                                        | 0.745.007.00                                                                           |
|--------------------------------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------|-----------------------------------------------------------|---------------------------|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------------|------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| (October 2017)                                                                             |                   | mu                                                                                   | ake/III                                                   | terv                      | iew &                                                               | Quan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | ty Ke                  | view 3                | nieet                                                |                                |                                                                           | 1545                                                                                                 | 1904                                                                                   |
| You will need:  Tax Information such as Social security cards of Picture ID (such as valid | r ITIN letters fo | r all perso                                                                          | ns on yo                                                  |                           |                                                                     | You a complete                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | re respon              | nsible for accurate   | 1-3 of this for<br>the information.<br>blease ask th | tion on you                    |                                                                           |                                                                                                      |                                                                                        |
|                                                                                            | Volunteers        |                                                                                      |                                                           |                           |                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        |                       | ghest ethica<br>ax@irs.gov                           | l standards                    | s.                                                                        |                                                                                                      |                                                                                        |
| Part I - Your Personal Inform                                                              | nation (If you ar | e filing a j                                                                         | oint return                                               | , enter                   | your name                                                           | es in the s                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | same orde              | er as last            | year's return)                                       | e e                            | 20                                                                        |                                                                                                      |                                                                                        |
| Your first name     SAMANTHA                                                               |                   | M.I.                                                                                 | Last na                                                   |                           |                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        |                       | elephone nu                                          |                                | Are yo<br>⊠ Ye                                                            | ou a U.S. cit<br>s □                                                                                 | izen?<br>] No                                                                          |
| 2. Your spouse's first name                                                                |                   | M.I.                                                                                 | Last n                                                    | ame                       |                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        | Т                     | elephone nu                                          | mber                           | Is you<br>☐ Ye                                                            |                                                                                                      | U.S. citizen?<br>] No                                                                  |
| Mailing address     Mailing address     Mailing address                                    |                   | ,:                                                                                   |                                                           |                           |                                                                     | 100 to 10 | City<br><b>YOUR CI</b> | ITY                   |                                                      |                                | State<br>YS                                                               | Y                                                                                                    | IP code<br>OUR ZIP                                                                     |
| 4. Your Date of Birth                                                                      | 5. Your job tit   |                                                                                      | Pure massagns                                             | 6.                        | Last year                                                           | were you                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | u:                     |                       |                                                      | a. Ful                         | l-time stud                                                               | lent 🗌 Y                                                                                             | es 🛭 No                                                                                |
| 04/15/1975                                                                                 | MANAGEMEI         | NT ASSIS                                                                             | TANT                                                      | 1, 17,000                 | Totally an                                                          | W001 - W01 - W01 - W01 - W01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                        | CONTRACTOR CONTRACTOR | Yes 🛛 N                                              | lo c. Leg                      | ally blind                                                                | □ Y                                                                                                  | es 🛭 No                                                                                |
| 7. Your spouse's Date of Birth                                                             | 8. Your spous     | se's job titl                                                                        | е                                                         | 9.                        | Last year                                                           | , was you                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | r spouse:              |                       |                                                      | a. Full                        | l-time stud                                                               | lent 🗌 Y                                                                                             | es 🗌 No                                                                                |
|                                                                                            |                   |                                                                                      |                                                           | b.                        | Totally an                                                          | d permar                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | nently disa            | abled [               | Yes N                                                | lo c. Leg                      | ally blind                                                                | □ Y                                                                                                  | es 🗌 No                                                                                |
| 10. Can anyone claim you or y                                                              | our spouse as a   | a depende                                                                            | nt?                                                       | ☐ Yes                     | ⋈ No                                                                | ☐ Uns                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | ure                    |                       |                                                      |                                |                                                                           | 00-274-00-0                                                                                          |                                                                                        |
| 11. Have you or your spouse:                                                               |                   |                                                                                      |                                                           | a. I                      | Been a vic                                                          | tim of ide                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | ntity theft            | t? [                  | ] Yes ⊠ N                                            | lo b. Add                      | opted a ch                                                                | ild? 🗌 Y                                                                                             | es 🛛 No                                                                                |
| Part II - Marital Status and                                                               | d Household I     | nformati                                                                             | on                                                        |                           |                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        |                       |                                                      |                                |                                                                           |                                                                                                      |                                                                                        |
| 1. As of December 31, 2017, v                                                              | vere   Nev        | er Married                                                                           | l (Th                                                     | is inclu                  | des regist                                                          | ered dom                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | estic part             | tnerships,            | civil unions,                                        | or other forr                  | mal relatio                                                               | nships unde                                                                                          | er state law)                                                                          |
| you:                                                                                       | ☐ Mar             | ried                                                                                 | a. If                                                     | Yes, Di                   | d you get                                                           | married ir                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 2017?                  |                       |                                                      |                                |                                                                           | Yes 🗆 N                                                                                              | lo                                                                                     |
|                                                                                            |                   |                                                                                      |                                                           | 10 m                      |                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | e during a             | any part of           | the last six n                                       | nonths of 20                   | 017?                                                                      | Yes 🗌 N                                                                                              | lo                                                                                     |
|                                                                                            | _                 | orced                                                                                |                                                           |                           | nal decree                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        | V2 1                  |                                                      |                                |                                                                           |                                                                                                      |                                                                                        |
|                                                                                            |                   | ally Separ                                                                           |                                                           |                           | eparate m                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | e agreen               |                       |                                                      |                                |                                                                           |                                                                                                      |                                                                                        |
|                                                                                            | Wid               | owed                                                                                 | Υe                                                        | ear of sp                 | oouse's de                                                          | eath                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                        | 201                   | 6                                                    |                                |                                                                           |                                                                                                      |                                                                                        |
| List the names below of:     everyone who lived with year.                                 | ou last year (oth | er than yo                                                                           | ur spouse                                                 | e)                        |                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        | If a                  | dditional spac                                       | ce is needed                   | d check he                                                                | ere 🗌 and l                                                                                          | ist on page 3                                                                          |
| <ul> <li>anyone you supported but</li> </ul>                                               | did not live with | you last y                                                                           | ear                                                       |                           |                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        |                       | To be co                                             | mpleted by                     | y a Certifi                                                               | ed Volunte                                                                                           | er Preparer                                                                            |
| Name (first, last) Do not enter your name or spouse's name below                           | (mm/dd/yy) to     | Relationship<br>o you (for<br>example:<br>son,<br>daughter,<br>parent,<br>none, etc) | Number of<br>months<br>lived in<br>your home<br>last year | US<br>Citizen<br>(yes/no) | Resident<br>of US,<br>Canada,<br>or Mexico<br>last year<br>(yes/no) | Single or<br>Married as<br>of 12/31/17<br>(S/M)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                        | Permanent             |                                                      | person<br>provide<br>more than | Did this<br>person<br>have less<br>than \$4,050<br>of income?<br>(yes/no) | Did the<br>taxpayer(s)<br>provide more<br>than 50% of<br>support for<br>this person?<br>(yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? |
| (a)                                                                                        | (b)               | (c)                                                                                  | (d)                                                       | (e)                       | (f)                                                                 | (g)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (h)                    | (i)                   | ,,,,,,,                                              | (yes/no)                       |                                                                           | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,                                                              | (yes/no)                                                                               |
| MEREDITH ROLLINS                                                                           | 08/01/98 D        | AUGHTER                                                                              | 12                                                        | YES                       | YES                                                                 | S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | YES                    | NO                    |                                                      |                                |                                                                           |                                                                                                      |                                                                                        |
| OLIVER ROLLINS                                                                             | 04/06/06          | SON                                                                                  | 12                                                        | YES                       | YES                                                                 | S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | YES                    | NO                    |                                                      |                                |                                                                           |                                                                                                      |                                                                                        |
| HOWARD BOLIVAR                                                                             | 10/27/72 B        | ROTHER                                                                               | 12                                                        | YES                       | YES                                                                 | S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | NO                     | YES                   |                                                      |                                |                                                                           |                                                                                                      |                                                                                        |

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2017)

|                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                                     |                |                 |                                  |                          | Pag                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------------|----------------|-----------------|----------------------------------|--------------------------|---------------------------|
| heck appropriate box for each                                                                                                                           | question in ea                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | ch section                   |                                     |                |                 |                                  |                          |                           |
| Yes No Unsure Part VI - Hea                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | ar, did you, your spo               | use, or depe   | endent(s)       |                                  |                          |                           |
|                                                                                                                                                         | health care cov                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Ü                            |                                     |                |                 |                                  |                          |                           |
|                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | s? (Check the box)                  |                |                 | 1095-C                           |                          |                           |
|                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | •                            | place (Exchange)? [Pr               |                | 15.70           |                                  |                          |                           |
|                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | ments made to help y                |                |                 |                                  |                          |                           |
|                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | ur Form 1095-A being                | claimed on th  | is tax return   | ?                                |                          |                           |
|                                                                                                                                                         | an exemption (                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | and the second of the second |                                     | E 600 01       | 100%            | 96 . W 26                        |                          |                           |
| Visit <a href="http://www.healthcare.gov">http://www.healthcare.gov</a> If advance payments of the preas, income, marital status or faadvance payments. | mium tax cred                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | it were paid o               | on your behalf to help              | pay your h     | ealth insura    | nce premiums, you                | CC 100 00000 #0          | •                         |
| To be Completed by a Certified Vo                                                                                                                       | lunteer Prepare                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (Use Publication             | n 4012 and check the app            | ropriate box(e | s) indicating M | nimum Essential Cover            | rage (MEC) for every     | one listed on the retu    |
| Name (List dependents in the same order as in Part II)                                                                                                  | MEC<br>Entire Year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | No MEC                       | Part Year ME<br>(mark months with o | coverage)      | exemp           | n (mark months<br>tions applies) | Exemption<br>All Year    | Notes                     |
| Гахрауег                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | JFMAMJJA                            |                |                 | JJASOND                          |                          |                           |
| Spouse                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | JFMAMJJA                            |                |                 | JJASOND                          |                          |                           |
| Dependent                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | JFMAMJJA                            |                |                 | JJASOND                          |                          |                           |
| Dependent                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | JFMAMJJA                            |                |                 | JJASOND                          |                          |                           |
| Dependent                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | JFMAMJJA                            |                |                 | JJASOND                          |                          |                           |
| Dependent                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | JFMAMJJA                            | SOND           | JFMAM           | JJASOND                          |                          |                           |
| Part VII – Additional Information                                                                                                                       | and Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | s Related to                 | the Preparation of Yo               | ur Return      |                 |                                  |                          |                           |
| Provide an email address (option Presidential Election Campaign Check here if you, or your spou                                                         | Fund (If you ch<br>se if filing jointly                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | eck a box, yo                | ur tax or refund will not           |                | ernal Revenu    | ue Service)                      |                          |                           |
| <ul> <li>If you are due a refund, would y</li> <li>a. Direct deposit</li> <li></li></ul>                                                                | ou like:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | b. To p                      | ourchase U.S. Savings<br>∕es ⊠ No   | Bonds          |                 | c. To split your re              | fund between diffe  ☑ No | erent accounts            |
| . If you have a balance due, wou                                                                                                                        | d you like to ma                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ake a paymen                 | t directly from your bar            | k account?     | ☐ Yes           | No                               |                          |                           |
| . Have you or your spouse receiv                                                                                                                        | and the second of the second o |                              |                                     |                | ☐ Yes           | ⋈ No                             |                          |                           |
| Many free tax preparation sites<br>our answers will be used only                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              | money. The data from                | the following  | ng question     | s may be used by t               | his site to apply t      | for these grants.         |
| . Other than English, what langua                                                                                                                       | age is spoken ir                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | your home?                   | NONE                                |                |                 |                                  | ☐ Pre                    | fer not to answer         |
| . Do you or any member of your l                                                                                                                        | nousehold have                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | a disability?                |                                     | ☐ No           |                 | Prefer not to answer             | r                        |                           |
| . Are you or your spouse a Veter                                                                                                                        | an from the U.S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | . Armed Force                | es?                                 | ⊠ No           |                 | Prefer not to answer             | r                        |                           |
| Additional comments                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                                     |                |                 |                                  |                          |                           |
|                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                                     |                |                 |                                  |                          |                           |
|                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                                     |                |                 |                                  |                          | <b>3614-C</b> (Rev. 10-2) |

#### Part VIII - IRS-Certified Volunteer Quality Reviewer Section

#### Review the tax return with the taxpayer to ensure:

- · Taxpayer (and Spouse's) identity was verified with a photo ID.
- · The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- · All questions in Parts I through VI have been answered.
- · All unsure boxes were discussed with the taxpayer and correctly marked yes or no.
- · The information on pages one through three was correctly addressed and entered on the return.
- · Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- · Filing status was verified and correct.
- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in Part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct.
- · Standard or Itemized Deductions are correct.
- · All credits are correctly reported.
- · All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- · Any Shared Responsibility Payments are correct.
- · Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

| Certified Volunteer Preparer's name/initials (optional) | Certified Volunteer Quality Reviewer's name/initials (optional) |
|---------------------------------------------------------|-----------------------------------------------------------------|
| Additional Tax Preparer notes                           |                                                                 |
|                                                         |                                                                 |
| <u> </u>                                                |                                                                 |

#### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory.

Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public 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

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2017)

|                                                     | 100                                    | byee's social security number 01-00-XXXX | OMB No. 1545-0           | -                                                         | afe, accurate,<br>AST! Use                     | ≁file •         |             | e IRS website at<br>s.gov/efile |
|-----------------------------------------------------|----------------------------------------|------------------------------------------|--------------------------|-----------------------------------------------------------|------------------------------------------------|-----------------|-------------|---------------------------------|
| - 6                                                 | b Employer identification number (EIN) |                                          |                          | 1 Wages, tips, other compensation 2 Federal income tax wi |                                                |                 |             |                                 |
| 34-600XXXX c Employer's name, address, and ZIP code |                                        |                                          | 3 Socia                  | 38,150.00<br>al security wages                            |                                                | 2,400.0         | ax withheld |                                 |
| C Emp                                               | loyer's flame, address, and zir code   |                                          |                          | 3 30016                                                   | 38,150.00                                      | 4 Social        | 2,365.      |                                 |
| GIL                                                 | MER CORP                               |                                          | - F                      | 5 Medi                                                    | care wages and tips                            | 6 Medica        | ~           |                                 |
| 2250 DELTA AVENUE                                   |                                        |                                          |                          |                                                           | 38,150.00                                      | 553.18          |             |                                 |
| YOUR CITY, STATE ZIP                                |                                        |                                          | 7 Socia                  | al security tips                                          | 8 Allocat                                      | cated tips      |             |                                 |
| <b>d</b> Cont                                       | rol number                             |                                          |                          | 9 Verifi                                                  | cation code                                    | 10 Depen        | dent care   | benefits                        |
| e Emp                                               | loyee's first name and initial Last    | name                                     | Suff.                    | I1 None                                                   | qualified plans                                | 12a See ir      |             | s for box 12<br>02.00           |
|                                                     | MANTHA ROLLINS                         |                                          | 1                        | Statuto<br>employ                                         | ry Retirement Third-party<br>see plan sick pay | 12b             |             |                                 |
| (0.000)                                             | DAKOTA CIRCLE                          |                                          | _                        | 14 Other                                                  |                                                | 12c             |             |                                 |
| 10                                                  | UR CITY, STATE ZIP                     |                                          |                          | 14 Other                                                  |                                                | C 1             |             |                                 |
|                                                     |                                        |                                          |                          |                                                           |                                                | 12d             |             |                                 |
|                                                     |                                        |                                          |                          |                                                           |                                                | Code            |             |                                 |
| . 50. e-200 a Fran                                  | oyee's address and ZIP code            | 1                                        | 1                        |                                                           | -                                              |                 |             | 1                               |
| 15 State<br>YS                                      | Employer's state ID number  34-600XXXX | 16 State wages, tips, etc. 38,150.00     | 17 State income 1,472.00 | tax                                                       | 18 Local wages, tips, etc.                     | 19 Local inco   | me tax      | 20 Locality nam                 |
|                                                     |                                        |                                          |                          |                                                           |                                                |                 |             |                                 |
|                                                     | N-2 Wage and Tax Statement             |                                          | 2017                     |                                                           | Department of                                  | of the Treasury | -Internal   | Revenue Servic                  |

| PAYER'S name, street address, city or town, state or province, country. ZIP or foreign postal code, and telephone no.  STATE UNEMPLOYMENT COMMISSION 1000 GOVERNMENT PLAZA YOUR CITY, STATE ZIP (555) 555-1234                |                                               | \$ 1,200.00  2 State or local income tax refunds, credits, or offsets                         |                          |                  | 0. 1545-0120                                                 | Certai                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------------------------------------------------|--------------------------|------------------|--------------------------------------------------------------|----------------------------------------------------------------------------|
|                                                                                                                                                                                                                               |                                               |                                                                                               |                          | 20 <b>17</b>     |                                                              | Government<br>Payments                                                     |
| PAYER'S federal identification number 35-700XXXX                                                                                                                                                                              | RECIPIENT'S identification number 601-00-XXXX | 3 Box 2 am                                                                                    | ount is for tax year     | 4 Fede           | eral income tax withhel                                      | Copy E<br>For Recipien                                                     |
| RECIPIENT'S name  SAMANTHA ROLLINS  Street address (including apt. no.)  300 DAKOTA CIRCLE  City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, STATE ZIP  Account number (see instructions) |                                               | 5 RTAA payments  \$ 5 Agriculture payments \$ 8 If checked, box 2 is trade or business income |                          | 6 Taxable grants |                                                              | This is important ta<br>information and i<br>being furnished to the        |
|                                                                                                                                                                                                                               |                                               |                                                                                               |                          | e or business    | Internal Revenu Service. If you ar required to file a return |                                                                            |
|                                                                                                                                                                                                                               |                                               | 9 Market ga<br>\$                                                                             |                          |                  |                                                              | a negligence penalty of<br>other sanction may be<br>imposed on you if this |
|                                                                                                                                                                                                                               |                                               | 10a State                                                                                     | 10b State identification | on no.           | State income tax withhou                                     | income is taxable and<br>the IRS determines that                           |

| PAYER'S name, street address, city<br>or foreign postal code, and telephor |                | r province, country, 2                                      | ZIP 1 Rents                                     | OMB No. 1545-0115                                                            |                                                          |  |
|----------------------------------------------------------------------------|----------------|-------------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------|--|
| KENT COMPANY                                                               |                |                                                             | \$                                              | 2017                                                                         | Miscellaneous<br>Income                                  |  |
| 743 COLQUITT WAY<br>YOUR CITY, STATE ZIP                                   |                | 2 Royalties                                                 |                                                 |                                                                              |                                                          |  |
|                                                                            |                | \$                                                          | Form 1099-MISC                                  |                                                                              |                                                          |  |
|                                                                            |                |                                                             | 3 Other income                                  | 4 Federal income tax withheld                                                | Copy B                                                   |  |
|                                                                            |                |                                                             | \$                                              | \$                                                                           | For Recipient                                            |  |
| PAYER'S federal identification numb                                        | er RECIPIENT'S | dentification number                                        | 5 Fishing boat proceeds                         | 6 Medical and health care payments                                           |                                                          |  |
| 38-300XXXX                                                                 | 60             | 1-00-XXXX                                                   |                                                 |                                                                              |                                                          |  |
|                                                                            | A37-03-0       |                                                             | \$                                              | \$                                                                           |                                                          |  |
| RECIPIENT'S name                                                           |                |                                                             | 7 Nonemployee compensation                      | 8 Substitute payments in lieu of<br>dividends or interest                    | This is important tax<br>information and is              |  |
| SAMANTHA ROLLINS                                                           |                |                                                             |                                                 |                                                                              | being furnished to                                       |  |
| Street address (including apt. no.)                                        |                |                                                             | \$ 1,200.00                                     | \$                                                                           | the Internal Revenue<br>Service. If you are              |  |
| 300 DAKOTA CIRCLE                                                          |                | 9 Payer made direct sales of<br>\$5,000 or more of consumer | 10 Crop insurance proceeds                      | required to file<br>return, a negligenc<br>penalty or othe<br>sanction may b |                                                          |  |
| City or town, state or province, country, and ZIP or foreign postal code   |                |                                                             | products to a buyer<br>(recipient) for resale ► |                                                                              | \$                                                       |  |
| YOUR CITY, STATE ZIP                                                       |                | 11                                                          | 12                                              | imposed on you i<br>this income is                                           |                                                          |  |
| Account number (see instructions)                                          |                | ATCA filing<br>equirement                                   | 13 Excess golden parachute payments             | 14 Gross proceeds paid to an attorney                                        | taxable and the IRS<br>determines that i<br>has not beer |  |
|                                                                            |                |                                                             | \$                                              | \$                                                                           | reported                                                 |  |
| 15a Section 409A deferrals                                                 | 15b Section 4  | 109A income                                                 | 16 State tax withheld                           | 17 State/Payer's state no.                                                   | 18 State income                                          |  |
| Come                                                                       | (1000)         |                                                             | \$                                              |                                                                              | \$                                                       |  |
| \$                                                                         | \$             |                                                             | \$                                              |                                                                              | \$                                                       |  |

| FRAIRIE BANK CUSTUDIAN                                      |                                | 1<br>\$<br>2a            | 3,200.0 Taxable amount | <b>0</b><br>nt                                                         | 4                      | 20 <b>17</b> |                                                     | Distributions From<br>ensions, Annuities<br>Retirement of<br>Profit-Sharin<br>Plans, IRAs<br>Insuranc |                                                                 |
|-------------------------------------------------------------|--------------------------------|--------------------------|------------------------|------------------------------------------------------------------------|------------------------|--------------|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| YOUR CITY, STATE ZIP                                        |                                |                          | \$<br>2b               | 3,200.0<br>Taxable amount determined                                   | nt                     | F            | Total distributio                                   | n 🗌                                                                                                   | Contracts, etc                                                  |
| PAYER'S federal identification number                       | RECIPIENT'S identifi<br>number | cation                   | 3                      | Capital gain (in hox 2a)                                               | cluded                 | 4            | Federal income withheld                             | tax                                                                                                   | income on you<br>federal ta<br>return. If thi                   |
| 30-600XXXX                                                  | 601-00-XXXX                    |                          | \$                     |                                                                        |                        | \$           |                                                     |                                                                                                       | form show<br>federal income                                     |
| RECIPIENT'S name  SAMANTHA ROLLINS                          |                                |                          | \$                     | Employee contr<br>/Designated Ro<br>contributions of<br>insurance prem | oth<br>r<br>iiums      | 6<br>\$      | Net unrealized<br>appreciation in<br>employer's sec |                                                                                                       | tax withheld in<br>box 4, attact<br>this copy to<br>your return |
| Street address (including apt. no 300 DAKOTA CIRCLE         | p.)                            |                          | 7                      | Distribution code(s)                                                   | IRA/<br>SEP/<br>SIMPLE | \$           | Other                                               | %                                                                                                     | This information is<br>being furnished to<br>the Interna        |
| City or town, state or province, co<br>YOUR CITY, STATE ZIP |                                | postal code              | 9a                     | Your percentage distribution                                           | of total<br>%          | 9b<br>\$     | Total employee con                                  | tributions                                                                                            | Revenue Service                                                 |
| 10 Amount allocable to IRR within 5 years                   |                                | FATCA filing requirement | \$                     | State tax withhe                                                       | eld                    | 13           | State/Payer's s                                     | tate no.                                                                                              | 14 State distribution \$                                        |
| \$                                                          |                                |                          | \$                     |                                                                        |                        |              |                                                     |                                                                                                       | \$                                                              |
| Account number (see instructions)                           |                                |                          | \$                     | Local tax withho                                                       | eld                    | 16           | Name of localit                                     | y<br>                                                                                                 | 17 Local distribution                                           |
|                                                             |                                |                          | \$                     |                                                                        |                        |              |                                                     |                                                                                                       | \$                                                              |

| CREDITOR'S name, street address, cit<br>ZIP or foreign postal code, and telepho                                                                                                         | y or town, state or province, country, one no. | 1 Date of identifiable event<br>06/15/17              | OMB No. 1545-1424                                                                                                                                                                                  |                                                                 |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|--|
| 1727 OSAGE WAY YOUR CITY, STATE ZIP                                                                                                                                                     |                                                | 2 Amount of debt discharged \$ 800.00                 | 2017                                                                                                                                                                                               | Cancellation<br>of Debt                                         |  |
|                                                                                                                                                                                         |                                                | 3 Interest if included in box 2<br>\$                 | Form <b>1099-C</b>                                                                                                                                                                                 |                                                                 |  |
| CREDITOR'S federal identification number 30-600XXXX                                                                                                                                     | DEBTOR'S identification number 601-00-XXXX     | 4 Debt description  CREDIT CARD                       |                                                                                                                                                                                                    | Copy E<br>For Debto                                             |  |
| DEBTOR'S name  SAMANTHA ROLLINS  Street address (including apt. no.)  300 DAKOTA CIRCLE  City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, STATE ZIP |                                                |                                                       | This is important tax<br>information and is being<br>furnished to the Internal<br>Revenue Service. If you<br>are required to file a<br>return, a negligence<br>penalty or other<br>sanction may be |                                                                 |  |
|                                                                                                                                                                                         |                                                | 5 If checked, the debtor was prepayment of the debt . |                                                                                                                                                                                                    |                                                                 |  |
|                                                                                                                                                                                         |                                                |                                                       | 071                                                                                                                                                                                                | imposed on you<br>taxable income result<br>from this transactio |  |
| Account number (see instructions)                                                                                                                                                       |                                                | 6 Identifiable event code<br>G                        | 7 Fair market value of property                                                                                                                                                                    | and the IRS determine<br>that it has not bee<br>reported        |  |

| RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  ESSEX BANK 300 MARIN ST. YOUR CITY, STATE ZIP |                                                | *Caution: The amount shown may<br>not be fully deductible by you.<br>Limits based on the loan amount<br>and the cost and value of the<br>secured property may apply. Also,<br>you may only deduct interest to the<br>extent it was incurred by you,<br>actually paid by you, and not<br>reimbursed by another person. | OMB No. 1545-0901 2017 Form 1098                                                                                                                                                                                                                                   | Mortgage<br>Interest<br>Statement                          |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|--|
|                                                                                                                                                                                   |                                                | 1 Mortgage interest received f<br>\$ 5,052.00                                                                                                                                                                                                                                                                         | rom payer(s)/borrower(s)*                                                                                                                                                                                                                                          | Copy E<br>For Payer                                        |  |
| RECIPIENT'S/LENDER'S federal identification number                                                                                                                                | PAYER'S/BORROWER'S taxpayer identification no. | 2 Outstanding mortgage principal as of 1/1/2017 \$ 145,000.00                                                                                                                                                                                                                                                         | 3 Mortgage origination date 05/01/2010                                                                                                                                                                                                                             | Borrowe The information in boxes                           |  |
| 48-100XXXX                                                                                                                                                                        | 601-00-XXXX                                    | 4 Refund of overpaid interest                                                                                                                                                                                                                                                                                         | 5 Mortgage insurance premiums                                                                                                                                                                                                                                      | through 10 is important ta<br>information and is being     |  |
| PAYER'S/BORROWER'S name                                                                                                                                                           |                                                | \$                                                                                                                                                                                                                                                                                                                    | \$                                                                                                                                                                                                                                                                 | furnished to the International Revenue Service. If you are |  |
| SAMANTHA ROLLINS  Street address (including apt. no.)  300 DAKOTA CIRCLE  City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, STATE ZIP          |                                                | 6 Points paid on purchase of p                                                                                                                                                                                                                                                                                        | required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or |                                                            |  |
|                                                                                                                                                                                   |                                                | 7 Is address of property secur<br>PAYER'S/BORROWER'S add<br>If "Yes," box is checked<br>If "No," see box 8 or 9, below                                                                                                                                                                                                |                                                                                                                                                                                                                                                                    |                                                            |  |
|                                                                                                                                                                                   |                                                | 8 Address of property securing                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                    |                                                            |  |
| 10 Number of mortgaged properties  1                                                                                                                                              | REAL ESTATE TAXES PAID: \$895.00               | If property securing mortgage has no address, below is the description of the property                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                    | because you didn't repor                                   |  |
| Account number (see instructions)                                                                                                                                                 |                                                |                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                    | item                                                       |  |
| Form 1098                                                                                                                                                                         | (Keep for your records)                        | www.irs.gov/form1098                                                                                                                                                                                                                                                                                                  | 5                                                                                                                                                                                                                                                                  | - Internal Revenue Servic                                  |  |

| FILER'S name, street address, city<br>foreign postal code, and telephone | or town, state or province, country, ZIP or<br>number | Payments received for<br>qualified tuition and related<br>expenses | OMB No. 1545-1574                        |                                                                 |  |
|--------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------|-----------------------------------------------------------------|--|
| YUMA COLLEGE                                                             |                                                       | \$ 6,300.00                                                        | 2017                                     | Tuition                                                         |  |
| 10 COLLEGE AVE<br>YOUR CITY, STATE ZIP                                   |                                                       | 2 Amounts billed for<br>qualified tuition and<br>related expenses  |                                          | Statement                                                       |  |
|                                                                          |                                                       | \$                                                                 | Form <b>1098-T</b>                       |                                                                 |  |
| FILER'S federal identification no.                                       | STUDENT'S taxpayer identification no                  | . 3 If this box is checked, your e                                 |                                          | Copy B                                                          |  |
| 37-700XXXX                                                               | 602-00-XXXX                                           | its reporting method for 2017                                      |                                          | For Student                                                     |  |
| STUDENT'S name  MEREDITH ROLLINS                                         |                                                       | 4 Adjustments made for a prior year                                | 5 Scholarships or grants \$ 3,000.00     | This is important tax information and is being furnished to the |  |
| Street address (including apt. no.)                                      |                                                       | 6 Adjustments to                                                   | 7 Checked if the amount                  | Internal Revenue                                                |  |
| 300 DAKOTA CIRCLE                                                        |                                                       | scholarships or grants                                             | in box 1 or 2 includes<br>amounts for an | Service. This form<br>must be used to                           |  |
| City or town, state or province, cou                                     | untry, and ZIP or foreign postal code                 | for a prior year                                                   | academic period                          | complete Form 8863                                              |  |
| YOUR CITY, STATE Z                                                       |                                                       | \$                                                                 | beginning January—<br>March 2018 ►       | to claim education<br>credits. Give it to the                   |  |
| Service Provider/Acct. No. (see ins                                      | tr.) 8 Check if at least                              | 9 Checked if a graduate                                            | 10 Ins. contract reimb./refund           | tax preparer or use it to                                       |  |
|                                                                          | half-time student                                     | student                                                            | \$                                       | prepare the tax return.                                         |  |



# **Statement of Account**

December 31, 2017

Meredith Rollins

Student ID 602-00-XXXX

| Date       | Transaction                                | Amount Billed | Amount Paid |
|------------|--------------------------------------------|---------------|-------------|
| 08/30/2017 | Tuition – Fall Semester 2017               | +\$6,300.00   |             |
| 08/30/2017 | Scholarship                                |               | -\$3,000.00 |
| 09/03/2017 | Meal plan                                  | +\$ 350.00    |             |
| 09/03/2017 | Parking pass                               | +\$ 90.00     |             |
| 09/04/2017 | Campus Bookstore charge to student account | +\$ 500.00    |             |
| 09/05/2017 | Payment - check #1234                      |               | -\$4,240.00 |

12/31/2017 Account Balance.....\$0.00

# **River's Child Care**

303 Twiggs Trail

Your City, Your State Your Zip Ph: (555) 555-5555

December 31, 2017

Received from Samantha Rollins:

\$3,000 for after-school care for Oliver Rollins

\$3,000 Total amount received for child care in 2017

Ellen River Samantha Rollins 1234 300 Dakota Circle 15-0000000000 Your City, State 00000 EIN: 35-900XXXX PAY TO THE ORDER OF DOLLARS Adelphi Bank and Trust

1234

:111000025 : 123456789

Anytown, State 00000

Federal Tax Law Update Test for Circular 230 Professionals

# **Return Preparation Scenario: Test Questions**

| a.                              | Qualifying Widow                                                                                                                                                                                                                                                                                                          |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| b.                              | Single                                                                                                                                                                                                                                                                                                                    |
| C.                              | Married Filing Separately                                                                                                                                                                                                                                                                                                 |
| d.                              | Head of Household                                                                                                                                                                                                                                                                                                         |
| <b>11</b> . H                   | oward is Samantha's qualifying person for which of the following benefits?                                                                                                                                                                                                                                                |
| a.                              | Dependency exemption                                                                                                                                                                                                                                                                                                      |
| b.                              | Child tax credit                                                                                                                                                                                                                                                                                                          |
| C.                              | Earned income credit                                                                                                                                                                                                                                                                                                      |
| d.                              | All of the above                                                                                                                                                                                                                                                                                                          |
|                                 | hat is the total amount of qualified educational expenses used in the calculation of amantha's American opportunity credit? \$                                                                                                                                                                                            |
|                                 | hat is the amount of self-employment tax in the Other Taxes section of Samantha's orm 1040, page 2?                                                                                                                                                                                                                       |
| a.                              | \$0                                                                                                                                                                                                                                                                                                                       |
| b.                              | \$74                                                                                                                                                                                                                                                                                                                      |
| C.                              | \$148                                                                                                                                                                                                                                                                                                                     |
| •                               |                                                                                                                                                                                                                                                                                                                           |
|                                 | \$161                                                                                                                                                                                                                                                                                                                     |
| d.                              | \$161 here is the cancelled debt from Form 1099-C reported on Samantha's tax return?                                                                                                                                                                                                                                      |
| d.                              |                                                                                                                                                                                                                                                                                                                           |
| d.<br><b>14.</b> Wi             | here is the cancelled debt from Form 1099-C reported on Samantha's tax return?                                                                                                                                                                                                                                            |
| d.<br><b>14.</b> Wl<br>a.       | here is the cancelled debt from Form 1099-C reported on Samantha's tax return?  It is not reported on the return                                                                                                                                                                                                          |
| d.<br><b>14.</b> WI<br>a.<br>b. | here is the cancelled debt from Form 1099-C reported on Samantha's tax return?  It is not reported on the return  On Form 1040, line 7 as wages                                                                                                                                                                           |
| d.  14. WI a. b. c. d.          | here is the cancelled debt from Form 1099-C reported on Samantha's tax return?  It is not reported on the return  On Form 1040, line 7 as wages  On Form 1040, line 21 as other income                                                                                                                                    |
| d.  14. WI a. b. c. d.          | here is the cancelled debt from Form 1099-C reported on Samantha's tax return?  It is not reported on the return  On Form 1040, line 7 as wages  On Form 1040, line 21 as other income  On Schedule A as a miscellaneous deduction  mantha qualifies for an exception to the 10% additional tax on the early distribution |

10. Which allowable filing status is most advantageous to Samantha?

# Federal Tax Law Update Retest for Circular 230 Professionals

# **Directions**

Read each question carefully and use your training and resource materials to answer the questions. All questions are based on calendar-year taxpayers.

# **Retest Questions**

| 1. | Taxpayers claiming the must now have an SSN or an ITIN by the due date of the tax return (including extensions). Taxpayers cannot make retroactive claims for the credit for a period that the taxpayer did not have a required identification number. |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | a. Child tax credit                                                                                                                                                                                                                                    |
|    | b. Retirement savings contributions credit                                                                                                                                                                                                             |
|    | c. American opportunity credit                                                                                                                                                                                                                         |
|    | d. a and c                                                                                                                                                                                                                                             |
|    | e. a, b, and c                                                                                                                                                                                                                                         |
| 2. | A taxpayer who had an American opportunity credit denied or reduced for any reason other than a math or clerical error must complete Form 8862, Information to Claim Certain Refundable Credits after Disallowance.                                    |
|    | a. True                                                                                                                                                                                                                                                |
|    | b. False                                                                                                                                                                                                                                               |
| 3. | The short coverage gap exemption applies to the first three months of a coverage gap of any duration during the year.                                                                                                                                  |
|    | a. True                                                                                                                                                                                                                                                |
|    | b. False                                                                                                                                                                                                                                               |
| 4. | Any ITIN will expire if not used on at least one tax return for a period of consecutive taxable years.                                                                                                                                                 |
| 5. | The American opportunity tax credit is available for only four years for students enrolled in a degree, certificate, or other credential program.                                                                                                      |
|    | a. True                                                                                                                                                                                                                                                |
|    | b. False                                                                                                                                                                                                                                               |
|    |                                                                                                                                                                                                                                                        |

| 6. | Taxpayers are eligible for the affordability exemption if the individual's required contribution is more than of household income for 2017.                                                                                                                                                                                    |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | a. 8%                                                                                                                                                                                                                                                                                                                          |
|    | b. 8.12%                                                                                                                                                                                                                                                                                                                       |
|    | c. 8.16%                                                                                                                                                                                                                                                                                                                       |
|    | d. 8.20%                                                                                                                                                                                                                                                                                                                       |
| 7. | When itemizing deductions, the 7.5% threshold for medical and dental expenses for taxpayers who have attained the age of 65 has expired. All taxpayers are now subject to a 10% AGI threshold.                                                                                                                                 |
|    | a. True                                                                                                                                                                                                                                                                                                                        |
|    | b. False                                                                                                                                                                                                                                                                                                                       |
| 8. | The PATH Act indexed which of the following provisions to inflation:                                                                                                                                                                                                                                                           |
|    | a. Qualified educator's deduction                                                                                                                                                                                                                                                                                              |
|    | b. Qualified Charitable Distribution (QCD)                                                                                                                                                                                                                                                                                     |
|    | c. Credit for nonbusiness energy property                                                                                                                                                                                                                                                                                      |
|    | d. Deduction for qualified tuition and related expenses                                                                                                                                                                                                                                                                        |
| 9. | The taxpayer paid work-related expenses for the care of their two qualifying children. The care expenses for one child was \$3,200. The care expenses for the other child was \$2,800. The total amount of work-related child care expenses the taxpayer can use when figuring the child and dependent care credit is \$5,800. |
|    | a. True                                                                                                                                                                                                                                                                                                                        |
|    | b. False                                                                                                                                                                                                                                                                                                                       |
|    |                                                                                                                                                                                                                                                                                                                                |

# **Return Preparation Scenario: Retest Questions**

#### **Directions**

Read the information for Samantha Rollins beginning on page 166.

| Read the information for Samantha Rollins beg                                                       | inning on page 166.                        |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>10.</b> Head of Household is the most advantaged use.                                            | ous allowable filing status Samantha can   |
| a. True                                                                                             |                                            |
| b. False                                                                                            |                                            |
| 11. How many qualifying persons does Saman                                                          | tha have for the earned income credit?     |
| a. 0                                                                                                |                                            |
| b. 1                                                                                                |                                            |
| c. 2                                                                                                |                                            |
| d. 3                                                                                                |                                            |
| 12. The total amount of qualified educational expansion of Samantha's 2017 American opportunity cre | •                                          |
| a. \$3,300                                                                                          |                                            |
| b. \$3,800                                                                                          |                                            |
| c. \$4,000                                                                                          |                                            |
| d. \$4,240                                                                                          |                                            |
| <b>13.</b> What is the amount of Samantha's self-em Form 1040, page 2? \$                           | ployment tax in the Other Taxes section of |
| <b>14.</b> Samantha's cancelled debt from Form 1099 income tax return, Line 21, as other income     |                                            |
| a. True                                                                                             |                                            |
| b. False                                                                                            |                                            |
| <b>15.</b> Which exception can Samantha use to avo distribution from her IRA on Form 5329?          | id the 10% additional tax on the early     |
| a. She does not qualify for an exception                                                            |                                            |
| b. Distribution made for higher education                                                           | expenses                                   |
| c. Distribution made for purchase of a firs                                                         | t home                                     |
| d. Distribution due to total and permanent                                                          | disability                                 |
|                                                                                                     |                                            |

# 2017 VITA/TCE Foreign Student Test for Volunteers

Welcome to the Link & Learn Taxes Foreign Student Test. The test requires you to prepare four tax returns using Form 1040NR-EZ and/or Form 8843 and then answer 50 online questions. You must successfully complete the test at an overall 80% proficiency to earn VITA/TCE certification.

Please complete this test on your own for an accurate assessment of your skills and knowledge. You may use any reference materials available to you as a volunteer to complete this test.

Volunteers who use tax preparation software to complete the test need to make sure they are using the final 2017 version.

#### Introduction

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 true/false questions and 4 scenario-based multiple choice questions.

Allow approximately 20 minutes to complete this segment.

- 1. Hans entered the U.S. on December 15, 2012 in F-1 immigration status. He had never been to the United States before and he did not change immigration status during 2017. For federal income tax purposes, Hans is a nonresident alien for 2017.
  - a. True
  - b. False
- 2. Abshir is a visiting professor at the local university. Abshir was a graduate student from August 2011 to July 2013 in F-1 immigration status. He re-entered the United States on December 20, 2017 in J-1 immigration status. For federal income tax purposes, Abshir is a resident alien for 2017.
  - a. True
  - b. False
- 3. Juan served as a visiting scholar in F-1 immigration status from December 2011 through June 2014. In January of 2016, Juan returned to the United States as a graduate student. For federal income tax purposes, Juan is a resident alien for 2017.
  - a. True
  - b. False
- **4.** Emil came to the United States in F-2 immigration status with his wife on August 20, 2016. He has not changed his immigration status. For federal income tax purposes, Emil is a resident alien for 2017.
  - a. True
  - b. False
- 5. Tamera lived with her parents in F-2 immigration status in the United States from August 2007 to June 2011. She returned to the U.S. to attend college in F-1 immigration status on May 1, 2016. Tamera does not need to file Form 8843 for 2017.
  - a. True
  - b. False

- 6. Isniino entered the United States on August 10, 2011 in J-1 student immigration status. On December 2, 2015, her husband Aaden joined her in J-2 immigration status. He is not electing to file jointly with his spouse. Aaden does not need to file Form 8843 for 2017.
  - a. True
  - b. False
- 7. Isniino and Aaden from Question 6 had a child while here in the U.S. on July 4, 2017. Isniino and Aaden need to file Form 8843 for their child for 2017.
  - a. True
  - b. False
- **8.** Flora and Tomas have been in the U.S. in F-1 immigration status, since August 2016. Their son, Lorenzo, joined them under F-2 status in May 2017. Flora and Tomas must file Form 8843 for Lorenzo for 2017.
  - a. True
  - b. False
- 9. Lukas is from Austria and is a Ph.D. student in astrophysics who is going to defend his dissertation in June. He arrived in the U.S. as a student on May 28, 2016. Lukas is a resident alien for tax purposes in 2017.
  - a. True
  - b. False
- 10. Aarav is a junior majoring in marine biology. He is in the U.S. in F-1 immigration status from India. He transferred from an Indian school and arrived in the U.S. on September 1, 2015. Aarav worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May, 2018. The company issued him Form 1099-MISC.

For tax purposes, Aarav is required to be a resident alien since the company issued him a Form 1099-MISC.

- a. True
- b. False
- **11.** Mai is a nursing student from Singapore who first arrived in F-1 immigration status on April 10, 2016. She does not have a TIN and she did not work or receive a scholarship in 2017.

Mai must file Form 8843. Since she is only required to file Form 8843, she has until June 15, 2018 to file the form.

- a. True
- b. False

- 12. Alex entered the U.S. in J-1 immigration status in August 2016, and lives alone. His wife, Maria, could not accompany him because she had to care for her ailing parents. Alex can file as Single because he did not live with his spouse at all during 2017.
  - a. True
  - b. False
- 13. Ev and Valda were married in June 2015, and they both entered the U.S. in J-1 immigration status to complete their graduate work. They had a daughter, Bonnie, in October 2016. Currently, Ev and Bonnie live in Omaha, where he is completing his graduate work. However, Valda left the family and moved to Atlanta in November 2016, and has not been heard from since. Because Ev and Valda are still married, he cannot file using a Single filing status.
  - a. True
  - b. False

#### Scenario 1: De Lores Alvarez

Use the following information to prepare Form 8843.

De Lores Alvarez came to the U.S. to study on August 1, 2016, in F-1 immigration status. Her passport number is 4682936 and it was issued by her home country, Peru. Her home address is 46 Primero Calle, Lima, Peru. Her address at school is Firestone University, 222 Tread Blvd., Lauderdale, MN 55000. Her U.S. taxpayer identification number is XXX-XX-XXXX.

De Lores is attending Firestone University, 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX. Her specialized program is Alternative Fuel Systems and the director is Professor Marri M. Young, also at 222 Tread Blvd., Lauderdale, MN 55000, telephone 612-555-XXXX ext. 1267.

De Lores has not taken steps to apply for permanent residency. De Lores had no income, so she is not required to file any other tax forms.

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

Form **8843** 

# Statement for Exempt Individuals and Individuals With a Medical Condition For use by alien individuals only.

OMB No. 1545-0074 2017

► Go to www.irs.gov/Form8843 for the latest information.

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| 8                        | Were you pre<br>calendar years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              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| 8                        | Were you pre<br>calendar years<br>If you checked                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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|                          | Were you pre<br>calendar years<br>If you checked<br>you meet the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            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| art                      | Were you pre calendar years If you checked you meet the I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   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| 5552                     | Were you pre calendar years If you checked you meet the I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   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| Part                     | Were you pre calendar years If you checked you meet the It Student Enter the name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| Part                     | Were you pre calendar years If you checked you meet the Burner the name.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    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| art<br>9                 | Were you pre calendar years If you checked you meet the I Student Enter the namin during 2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| Part<br>9                | Were you pre- calendar years If you checked you meet the I III Student Enter the nam Enter the nam in during 2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| Part<br>9                | Were you pre- calendar years If you checked you meet the I III Student Enter the nam Enter the nam in during 2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| Parti<br>9               | Were you pre calendar years If you checked you meet the III Student Enter the name in during 2017  Enter the type 2013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | sent in the Un s (2011 through I the "Yes" box exception explais e, address, and e, address, and of U.S. visa (F,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 2016)? 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| Part<br>9<br>10          | Were you pre calendar years If you checked you meet the I Student Enter the name in during 2017  Enter the type 2013 of these years Were you pressed in the second in the  | sent in the Units (2011 through I the "Yes" box Exception explais e, address, and e, address, and of U.S. visa (F, 2014 changed, attactent in the Units (2011 through I) through I through | ited States at 2016)?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             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Form 8843 (2017) Page 2 Part IV Professional Athletes Enter the name of the charitable sports event(s) in the United States in which you competed during 2017 and the dates of Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16. Individuals With a Medical Condition or Medical Problem 17a Describe the medical condition or medical problem that prevented you from leaving the United States b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described c Enter the date you actually left the United States Physician's Statement: I certify that Name of taxpayer was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting. Name of physician or other medical official Physician's or other medical official's address and telephone number Physician's or other medical official's signature Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete. Sign here only if you are filing this form by itself and not with your tax return Your signature Form 8843 (2017)

#### **Scenario 1: De Lores Alvarez Test Questions**

#### **Directions**

To answer the following multiple choice questions, refer to the Form 8843 you completed for De Lores Alvarez.

- 14. On what line should De Lores report her most current immigration status?
  - a. Line 3a only
  - b. Line 1b
  - c. Line 2
  - d. Leave blank
- **15.** On line 4b, how many days of exempted presence did De Lores have for 2017?
  - a. 153
  - b. 365
  - c. 0
- 16. What sections will De Lores need to complete?
  - a. Part I only
  - b. Parts I and III
  - c. Parts I, II, and III
  - d. Part III only
- 17. What is the due date of De Lores's Form 8843 for tax year 2017?
  - a. April 17, 2018
  - b. June 15, 2018
  - c. October 15, 2018
  - d. December 31, 2018

#### Introduction

This segment of the VITA/TCE certification test includes 7 true/false and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

- **18.** Monica, who is a nonresident alien and is in the United States in J-1 immigration status, spent \$4,000 on qualifying tuition and educational expenses. She is eligible to claim an education credit on her tax return.
  - a. True
  - b. False
- **19.** Ron received \$492 of interest on his personal bank account. He is an international student from Ireland in F-1 immigration status. He arrived in the United States in 2017. Ron's interest income is taxable in the U.S.
  - a. True
  - b. False
- 20. Suzan and Jeffrey are a married nonresident alien couple from Ireland. Both are in the U.S. in F-1 immigration status and arrived in 2017. They paid \$1,500 in child care expenses for their child who was born in the United States and is a U.S. citizen. They will not be able to claim these expenses on a U.S. tax return.
  - a. True
  - b. False
- **21.** Li is in J-1 student immigration status from the People's Republic of China. She earned \$4,995 in wages in 2017. Her wages are reported to her on Form 1042-S (box 1, Income Code 20). Li will have to report these as taxable wages.
  - a. True
  - b. False
- **22.** Ron is here in J-1 student immigration status as of August 1, 2017. Under the terms of his visa, he is permitted to work in the U.S. Ron must request an ITIN to report his income from wages.
  - a. True
  - b. False

- 23. Vedad, in F-1 student immigration status from Bosnia, is on the basketball team. He arrived in the U.S. on June 18, 2017 on a full athletic scholarship that includes payments for his room and board. The amount of his scholarship for room and board is taxable.
  - a. True
  - b. False
- 24. Hiro is in the U.S. in F-1 immigration status. He arrived from Japan on August 6, 2014. Hiro worked in the library and earned \$2,400 in wages and had income tax withholding of \$50. Hiro needs to file Form 8843, but since his wages are below \$4,050, he is not required to file Form 1040NR-EZ. However, it is in his best interest to file in order to receive a refund of the federal income taxes withheld.
  - a. True
  - b. False

#### Scenario 2: May Montri

Use the following information to prepare Form 1040NR-EZ.

May Montri, a citizen of Israel, came to the United States in F-1 immigration status (number 3344123344) on August 1, 2015.

She has remained in the country since then and is a full-time student at the local university. May, born September 25, 1998, is single. She began working at the university on January 10, 2017. She filed the proper withholding and treaty forms with the university payroll office before beginning her job. May has not filed a U.S. tax return in any prior year.

May's address in Israel is 240 Main St., Tel Aviv, Israel. If she is entitled to a refund, she wants a direct deposit to her checking account. The routing number is 123456789 and the account number is 98765432100. She doesn't want to designate anyone to discuss her return with the IRS. She did not take any affirmative steps to apply for permanent residence in the U.S. May's U.S. income will not be taxed in her home country.

Using the following information (Form 1042-S and Form W-2), complete May's federal income tax return. (May would also need to file Form 8843, but assume that she has already completed that on her own.)

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

|                                       | XX                    | X-XX-XXXX                  | OMB No. 1545   | -0008    | FAST! Use                                      | VIII CO WWW.ii                | rs.gov/efile         |
|---------------------------------------|-----------------------|----------------------------|----------------|----------|------------------------------------------------|-------------------------------|----------------------|
| b Employer identification num         | nber (EIN)            |                            |                | 1 Wa     | ges, tips, other compensation                  | 2 Federal income              |                      |
| XX-XXXXXX c Employer's name, address, | and 7IP code          |                            |                | 3 50     | 7,500.00<br>cial security wages                | 750.0<br>4 Social security to | <del>70</del>        |
| c Employer s hame, address,           | and zir code          |                            |                | 3 30     | cial security wages                            | 4 Social security             | ax withield          |
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| TOWN, NY 14200                        |                       |                            |                | 7 So     | cial security tips                             | 8 Allocated tips              |                      |
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| e Employee's first name and           | initial Last na       | ime                        | Suff.          | 11 No    | nqualified plans                               | 12a See instruction           | s for box 12         |
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| MAY MONTRI                            |                       |                            |                | 13 State | tutory Retirement Third-party<br>play sick pay | 12b                           |                      |
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| 15 State Employer's state ID          | number                | 16 State wages, tips, etc. | 17 State incom | e tax    | 18 Local wages, tips, etc.                     | 19 Local income tax           | 20 Locality name     |
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|            | al tax withheld      |                             |                  | ant to escrow proce  |             | 13k Recipient's account                                           | number                                        |               |                 | 13I Recipi                              | ent's date of birth                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|            | held by other age    | nts                         |                  |                      |             |                                                                   |                                               |               |                 | -00000000000000000000000000000000000000 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|            | d by withholding a   |                             |                  |                      |             | 14a Primary Withholding A                                         | gent's Nan                                    | ne (if applic | cable)          |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|            | vithholding credit   |                             |                  |                      |             |                                                                   |                                               |               |                 |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|            | nt repaid to recipie | nt                          |                  |                      |             | 14b Primary Withholding Agent's EIN 15 Ch                         |                                               |               |                 |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|            | nolding agent's EII  |                             | 2b Ch. 3 status  | code 12c Ch. 4       | status code |                                                                   |                                               |               | 15 Check i      | Check if pro-rata basis reporting       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|            | XX-XXXXX             |                             |                  |                      |             | 15a Intermediary or flow-the                                      | ough entity                                   | s EIN, if an  | ny 15b C        | h. 3 status code                        | 15c Ch. 4 status cod                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 12d With   | nolding agent's na   | me STATE                    | UNIVER           | SITY                 |             |                                                                   |                                               |               | 100             |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 12e Withh  | nolding agent's Glo  | bal Intermedia              | ary Identificati | on Number (GII       | IN)         | 15d Intermediary or flow-th                                       | rough enti                                    | ty's name     |                 | 334                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|            |                      |                             |                  |                      |             | 15e Intermediary or flow-t                                        | hrough en                                     | ntity's GIIN  |                 |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 12f Count  | try code 12          | Foreign taxp                | ayer identifica  | tion number, if      | any         | 15f Country code                                                  | 15g Foreign tax identification number, if any |               |                 |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 12h Addre  | ess (number and s    | treet)                      |                  |                      |             | 15h Address (number and street)                                   |                                               |               |                 |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|            | IN STREET            |                             |                  |                      |             | ,                                                                 |                                               |               |                 |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|            | r town, state or pro | ovince, country             | y, ZIP or foreig | gn postal code       |             | 15i City or town, state o                                         | r province                                    | e, country,   | , ZIP or fo     | reign postal                            | code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 13a Recip  | oient's name         |                             | 13b Red          | cipient's countr     | y code      | 16a Payer's name                                                  |                                               |               | 16b Payer's TIN |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 13c Addre  | ess (number and stre | et)                         |                  | NO. NO. DESCRIPTION  | -           | 16c Payer's GIIN                                                  |                                               |               | 16d Ch. 3       | status code 1                           | 6e Ch. 4 status code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 125 CO     | LLEGE DRI            | VE, INTER                   | RNATION          | AL HALL              |             | 98                                                                |                                               |               |                 |                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 13d City o | or town, state or p  | rovince, count              | ry, ZIP or fore  | ign postal code      | •           | 17a State income tax wi                                           | thheld                                        | 17b Pay       | er's state      | 2577                                    | Name of state                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

#### Form 1040NR-EZ

#### U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-0074

Nonresident Aliens With No Dependents 20**17** Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form1040NREZ for instructions and the latest information. Last name Identifying number (see instructions Please print Present home address (number, street, and apt, no., or rural route). If you have a P.O. box, see instructions. or type. See City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instruction separate instructions. Foreign country name Foreign province/state/county Foreign postal code **Filing Status** 2 Married nonresident alien ☐ Single nonresident alien Check only one box 3 Wages, salaries, tips, etc. Attach Form(s) W-2 3 4 Taxable refunds, credits, or offsets of state and local income taxes 4 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement 5 6 Total income exempt by a treaty from page 2, Item J(1)(e) . 6 Add lines 3, 4, and 5 . . . 7 7 Attach 8 Scholarship and fellowship grants excluded Form(s) 9 Student loan interest deduction . . . 9 W-2 or Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income . 1042-S 11 Itemized deductions (see instructions) . . . . . . 11 here. 12 Subtract line 11 from line 10 12 Also 13 Exemption (see instructions) . . . . . 13 attach 14 Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-14 Form(s) 1099-R if 15 Tax. Find your tax in the tax table in the instructions . . . . . 15 tax was 16 Unreported social security and Medicare tax from Form: a 4137 16 withheld. 17 Add lines 15 and 16. This is your total tax . . . . . . 17 Federal income tax withheld from Form(s) W-2 and 1099-R **b** Federal income tax withheld from Form(s) 1042-S . . . 18b 19 2017 estimated tax payments and amount applied from 2016 return 19 Credit for amount paid with Form 1040-C . . . . . . Add lines 18a through 20. These are your total payments . 21 21 22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid 22 Refund 23a Amount of line 22 you want refunded to you. If Form 8888 is attached, check here ▶ 23a c Type: ☐ Checking ☐ Savings **b** Routing number Account number Direct If you want your refund check mailed to an address outside the United States not deposit? shown above, enter that address here: See instructions. Amount of line 22 you want applied to your 2018 estimated tax ▶ 24 Amount Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions ▶ 25 You Owe Estimated tax penalty (see instructions) . 26 Third Do you want to allow another person to discuss this return with the IRS? See instructions. 

Yes. Complete the following. ☐ No Party Designee Designee's Phone number (PIN) Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Sign Here Your signature Keep a copy of this return for Your occupation in the United States If the IRS sent you an Identity Protection PIN, enter it here (see inst.) Print/Type preparer's name Preparer's signature Check | if Paid Preparer Firm's name Firm's EIN ▶ Use Only Firm's address ▶ Phone no Form 1040NR-EZ (2017) For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 21534N

Form 1040NR-EZ (2017)

|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Schedule OI – Othe<br>Answ                                                                    | r Information (see i<br>ver all questions       | nstructions)                                  |                                         |  |  |  |  |
|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------|--|--|--|--|
| Of what country or countries were you a citizen or national during the tax year? |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                               |                                                 |                                               |                                         |  |  |  |  |
|                                                                                  | In what country did you cla                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | aim residence for tax purpose                                                                 | s during the tax year?                          |                                               |                                         |  |  |  |  |
|                                                                                  | Have you ever applied to t                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | oe a green card holder (lawful                                                                | permanent resident) o                           | of the United States?                         | ) Yes 🗆 No                              |  |  |  |  |
|                                                                                  | Were you ever:  1. A U.S. citizen?  2. A green card holder of you answer "Yes" to (1)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (lawful permanent resident) of or (2), see Pub. 519, chapter                                  | the United States?<br>4, for expatriation rules | that may apply to y                           | Yes No                                  |  |  |  |  |
|                                                                                  | If you had a visa on the I status on the last day of the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | ast day of the tax year, enter                                                                | a 55 a 1                                        |                                               | a, enter your U.S. immigratio           |  |  |  |  |
|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | our visa type (nonimmigrant st<br>licate the date and nature of t                             | atus) or U.S. immigrati<br>he change. ▶         | ion status?                                   | Yes N                                   |  |  |  |  |
|                                                                                  | Note: If you are a resident                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | and left the United States duri<br>t of Canada or Mexico AND or<br>or Canada or Mexico and sk | ommute to work in the                           | United States at fre                          |                                         |  |  |  |  |
|                                                                                  | Date entered United States<br>mm/dd/yy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Date departed United States<br>mm/dd/yy                                                       | Date er                                         | ntered United States mm/dd/yy                 | Date departed United States<br>mm/dd/yy |  |  |  |  |
|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                               |                                                 |                                               |                                         |  |  |  |  |
|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                               |                                                 |                                               |                                         |  |  |  |  |
|                                                                                  | Give number of days (inclu                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | uding vacation, non-workdays                                                                  | , and partial days) you                         | were present in the<br>, and 2017             | United States during:                   |  |  |  |  |
|                                                                                  | Did you file a U.S. income<br>If "Yes," give the latest year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | tax return for any prior year?<br>ar and form number you filed                                | · · · · · · · · · · · · · · · · · · ·           |                                               | Yes N                                   |  |  |  |  |
|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | If you are claiming exemption                                                                 |                                                 |                                               | x treaty with a foreign count           |  |  |  |  |
|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | he country, the applicable ta<br>e amount of exempt income in                                 |                                                 |                                               |                                         |  |  |  |  |
|                                                                                  | (a) Co.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | untry                                                                                         | (b) Tax treaty article                          | (c) Number of month claimed in prior tax year |                                         |  |  |  |  |
|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                               |                                                 |                                               |                                         |  |  |  |  |
| -                                                                                | 'stal Enter this amount as                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Form 1040NR-EZ, line 6. Do n                                                                  | not ontor it on line ? ar                       | lino 5                                        |                                         |  |  |  |  |
|                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | tax in a foreign country on any                                                               |                                                 |                                               | Yes   N                                 |  |  |  |  |
|                                                                                  | ** - The Control of t | aty benefits pursuant to a Com                                                                |                                                 |                                               | Tyes N                                  |  |  |  |  |
|                                                                                  | or the journaming tree                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | ,                                                                                             |                                                 |                                               |                                         |  |  |  |  |

### **Scenario 2: May Montri Test Questions**

#### **Directions**

To answer the following multiple choice questions, refer to the Form 1040NR-EZ you completed for May Montri.

|    | •                                                   |
|----|-----------------------------------------------------|
|    |                                                     |
| 25 | What amount is entered on line 3 of Form 1040NR-EZ? |

- a. \$75
- b. \$750
- c. \$7,500

#### 26. What amount is entered on line 10 of Form 1040NR-EZ?

- a. \$0
- b. \$75
- c. \$750
- d. \$7,500

#### 27. What amount is entered on line 14 of Form 1040NR-EZ?

- a. \$3,375
- b. \$3,450
- c. \$4,050
- d. \$5,630

#### 28. What amount is entered on line 21 of Form 1040NR-EZ?

- a. \$0
- b. \$75
- c. \$750
- d. \$4,050

#### 29. Does May have a refund due to her?

- a. Yes
- b. No

Use the following information to prepare Form 1040NR-EZ

Sai Singh, a citizen of India, came to the United States as a student. He entered in F-1 immigration status (visa number 88779914) on August 3, 2014. He has remained in the country since then and is a full-time student at the local university.

Sai was born on September 25, 1992, and is single. He filed the proper treaty and with-holding forms with the university payroll office before beginning as a graduate research assistant in 2017. Sai has not filed a U.S. tax return in any prior year. His address in India is 900 Dali Road, Delhi, India.

If he is entitled to a refund, he wants it mailed to him. He doesn't want to designate anyone else to discuss his return with the IRS. Sai has not taken any steps to apply for permanent residence in the U.S.

He will not be taxed in his home country on the income he has from the U.S. Using the following Form W-2, prepare Sai's federal income tax return. (He has already completed his Form 8843.)

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

|                                            | 1. (51)          | X-XX-XXXX                  | OMB No. 1545   |        |                                                       | ≁ file            |                          |
|--------------------------------------------|------------------|----------------------------|----------------|--------|-------------------------------------------------------|-------------------|--------------------------|
| b Employer identification nu<br>XX-XXXXXXX | mber (EIN)       |                            |                | 1 W    | ages, tips, other compensation 27.200.00              |                   | ncome tax withheld       |
| c Employer's name, address                 | and 7IP code     |                            |                | 3 5    | ocial security wages                                  | 100               | ecurity tax withheld     |
| C Employer's Harrie, address               | , and zir code   |                            |                | • 0.   | cial security wages                                   | 4 000101 30       | sounty tax withroid      |
| FIRST UNIVERSIT                            | Υ                |                            |                | 5 M    | edicare wages and tips                                | 6 Medicare        | e tax withheld           |
| 486 MAIN STREET                            | ſ                |                            |                |        |                                                       |                   |                          |
| TOWN, NY 14200                             |                  |                            |                | 7 S    | ocial security tips                                   | 8 Allocated       | d tips                   |
| d Control number                           |                  |                            |                | 0.1/   | erification code                                      | 40 December       |                          |
| d Control number                           |                  |                            |                | 9 00   | emication code                                        | 10 Depende        | ent care benefits        |
| e Employee's first name and                | I initial Last n | ame                        | Suff.          | 11 N   | onqualified plans                                     | 12a See inst      | tructions for box 12     |
|                                            |                  |                            |                |        |                                                       | Code              |                          |
| SAI SINGH                                  |                  |                            |                | 13 Str | tutory Retirement Third-party<br>ployée plan sick pay | 12b               |                          |
| 23 INDIA BLVD                              |                  |                            |                |        |                                                       | 0<br>d<br>e       |                          |
| TOWN, NY 14200                             |                  |                            |                | 14 Ot  | her                                                   | 12c               |                          |
|                                            |                  |                            |                |        |                                                       | 12d               |                          |
|                                            |                  |                            |                |        |                                                       | 0                 |                          |
| f Employee's address and Z                 | IP code          |                            |                |        |                                                       |                   | 40                       |
| 15 State Employer's state I                |                  | 16 State wages, tips, etc. | 17 State incon | e tax  | 18 Local wages, tips, etc.                            | 19 Local income   | e tax 20 Locality name   |
| NY XX-XXXXXX                               |                  | 27,200.00                  | 900.00         |        |                                                       |                   |                          |
| E                                          |                  |                            |                |        |                                                       |                   |                          |
| W-2 Wage                                   | e and Tax        |                            |                | 49     | Department                                            | of the Transure   | Internal Payanya Cardan  |
|                                            | e ano rax        | A-100                      | 7017           |        | Department                                            | or trie Treasury— | Internal Revenue Service |

#### Form 1040NR-EZ

#### U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-0074

20**17** 

Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form1040NREZ for instructions and the latest information. Last name Identifying number (see instructions Please print Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. or type. See City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instruction separate instructions. Foreign country name Foreign province/state/county Foreign postal code **Filing Status** 2 Married nonresident alien ☐ Single nonresident alien Check only one box 3 Wages, salaries, tips, etc. Attach Form(s) W-2 3 4 Taxable refunds, credits, or offsets of state and local income taxes 4 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement 5 6 Total income exempt by a treaty from page 2, Item J(1)(e) . 6 Add lines 3, 4, and 5 . . . 7 7 Attach 8 Scholarship and fellowship grants excluded Form(s) 9 Student loan interest deduction . . . 9 W-2 or Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income . 1042-S 11 Itemized deductions (see instructions) . . . . . . 11 here. 12 Subtract line 11 from line 10 12 Also 13 Exemption (see instructions) . . . . . 13 attach 14 Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-14 Form(s) 1099-R if 15 Tax. Find your tax in the tax table in the instructions . . . . . 15 tax was 16 Unreported social security and Medicare tax from Form: a 4137 16 withheld. 17 Add lines 15 and 16. This is your total tax . . . . . . 17 Federal income tax withheld from Form(s) W-2 and 1099-R **b** Federal income tax withheld from Form(s) 1042-S . . . 18b 19 2017 estimated tax payments and amount applied from 2016 return 19 Credit for amount paid with Form 1040-C . . . . . . Add lines 18a through 20. These are your total payments . 21 21 22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid 22 Refund 23a Amount of line 22 you want refunded to you. If Form 8888 is attached, check here ▶ 23a c Type: ☐ Checking ☐ Savings **b** Routing number Account number Direct If you want your refund check mailed to an address outside the United States not deposit? shown above, enter that address here: See instructions. Amount of line 22 you want applied to your 2018 estimated tax ▶ 24 Amount Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions ▶ 25 You Owe Estimated tax penalty (see instructions) . 26 Third Do you want to allow another person to discuss this return with the IRS? See instructions. 

Yes. Complete the following. ☐ No Party Designee Designee's Phone number (PIN) Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Sign Here Your signature Keep a copy of this return for Your occupation in the United States If the IRS sent you an Identity Protection PIN, enter it here (see inst.) Print/Type preparer's name Preparer's signature Check | if Paid Preparer Firm's name Firm's EIN ▶ Use Only Firm's address ▶ Phone no Form 1040NR-EZ (2017) For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 21534N

Form 1040NR-EZ (2017)

|   | Schedule                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | OI – Other Information (see<br>Answer all questions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | instructions)                                          |                                         |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------|
|   | Of what country or countries were you a citi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | zen or national during the tax yea                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | ır?                                                    | *************************************** |
|   | In what country did you claim residence for                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | tax purposes during the tax year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | ?                                                      |                                         |
|   | Have you ever applied to be a green card he                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | older (lawful permanent resident)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | of the United States? .                                | . Yes 🗆 No                              |
|   | Were you ever:  1. A U.S. citizen?  2. A green card holder (lawful permanent If you answer "Yes" to (1) or (2), see Pub. 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | resident) of the United States?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | es that may apply to you.                              | Yes No                                  |
|   | If you had a visa on the last day of the tastatus on the last day of the tax year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | x year, enter your visa type. If y                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1990                                                   | 18700                                   |
|   | Have you ever changed your visa type (noning the date and | immigrant status) or U.S. immigrad nature of the change.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | ition status?                                          | Yes 🗆 No                                |
|   | List all dates you entered and left the United Note: If you are a resident of Canada or Me intervals, check the box for Canada or Me                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | d States during 2017. See instruction and States during 2017. See instruction and states are set of the states and seems are set of the states and seems are set of the states a | tions.<br>le United States at freque                   | ent                                     |
|   | Date entered United States mm/dd/yy Date departed Unimm/dd/yy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | entered United States Date mm/dd/yy                    | departed United States<br>mm/dd/yy      |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                        |                                         |
|   | Give number of days (including vacation, no 2015 , 2  Did you file a U.S. income tax return for any                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | , and 2017                                             | □ Yes □ No                              |
|   | If "Yes," give the latest year and form numb Income Exempt from Tax—If you are claimi complete (1) through (3) below. See Pub. 90  1. Enter the name of the country, the a treaty benefit, and the amount of exem                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ng exemption from income tax until for more information on tax treapplicable tax treaty article, the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | nder a U.S. income tax traties.  number of months in p | eaty with a foreign countr              |
|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (b) Tax treaty                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (c) Number of months                                   | (d) Amount of exempt                    |
| _ | (a) Country                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | article                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | claimed in prior tax years                             | income in current tax year              |
| _ | (a) Country                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | claimed in prior tax years                             | income in current tax year              |
|   | (a) Country  Otal. Enter this amount on Form 1040NR-EZ  2. Were you subject to tax in a foreign co                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | article article                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | r line 5                                               | income in current tax year              |

#### **Directions**

To answer the following questions, refer to the Form 1040NR-EZ you completed for Sai Singh.

- **30.** What amount is entered on line 3 of Form 1040NR-EZ?
  - a. \$0
  - b. \$20,100
  - c. \$21,000
  - d. \$27,200
- 31. What amount is entered on line 11 of Form 1040NR-EZ?
  - a. \$900
  - b. \$6,200
  - c. \$6,350
  - d. \$10,150
- 32. What amount is entered on line 13 of Form 1040NR-EZ?
  - a. \$6,350
  - b. \$4,050
  - c. \$8,100
  - d. \$0
- 33. What amount is entered on line 18a of Form 1040NR-EZ?
  - a. \$0
  - b. \$900
  - c. \$2,900
  - d. \$3,800
- 34. What is the amount of the refund on Form 1040NR-EZ?
  - a. \$842
  - b. \$900
  - c. \$2,000
  - d. \$2,900

Use the following information to prepare Form 1040NR-EZ.

Sumon Azim is a resident of Bangladesh (visa number 987654321). He arrived in the United States in F-1 immigration status on September 1, 2016 as a full-time student. Sumon is 27 years old and single. His address in Bangladesh is 15 Charity Street, Bhola.

Sumon has not taken any affirmative steps to apply for permanent residence in the United States. Sumon filed a Form 1040NR-EZ for tax year 2016.

If he is entitled to a refund, he wants a direct deposit to his checking account. The routing number is 987654321 and the account number is 12345678910. He will not be taxed by the Bangladesh government on the income he has earned in the United States. Assume Sumon has already completed his Form 8843, and prepare his federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. Mr. Azim failed to respond to the university in time for them to properly issue Form 1042-S for his treaty-exempt income. However, he is still entitled to his treaty benefit.

After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

|                                                                                                                                                                     | N                                         | XXX-XX-XXXX                | OMB No. 1545   |                           |                                                     |                                           | rs.gov/efile     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------|----------------|---------------------------|-----------------------------------------------------|-------------------------------------------|------------------|
|                                                                                                                                                                     | oyer identification number (EIN) -XXXXXXX |                            |                | 1 Wa                      | ges, tips, other compensation<br>11,560.00          | 2 Federal income<br>780.0                 |                  |
| 15.150.5                                                                                                                                                            | over's name, address, and ZIP code        | )                          |                | 3 So                      | cial security wages                                 | 4 Social security                         | <u> </u>         |
| COLLEGE TOWN UNIVERSITY 23 SOUTHWEST STREET                                                                                                                         |                                           |                            |                | 5 Medicare wages and tips |                                                     | 6 Medicare tax w                          | thheld           |
| COL                                                                                                                                                                 | LEGE TOWN, VA 23000                       |                            |                | 7 So                      | cial security tips                                  | 8 Allocated tips                          |                  |
| d Cont                                                                                                                                                              | rol number                                |                            |                | 9 Ve                      | rification code                                     | 10 Dependent care                         | benefits         |
| e Employee's first name and initial Last name Suff.  SUMON AZIM 10 MAIN STREET INTERNATIONAL STUDENT HALL COLLEGE TOWN, VA 23000  f Employee's address and ZIP code |                                           |                            |                |                           | utory Retirement Third-party<br>Joyce plan sick pay | 12b C C C C C C C C C C C C C C C C C C C |                  |
| 15 State                                                                                                                                                            | Employer's state ID number  XX-XXXXXXX    | 16 State wages, tips, etc. | 17 State incom | e tax                     | 18 Local wages, tips, etc.                          | 19 Local income tax                       | 20 Locality name |
|                                                                                                                                                                     | V-2 Wage and Tax                          | 11,560.00                  | 110.00<br>2017 | <br>I                     | Department of                                       | of the Treasury—Interna                   | I Revenue Servic |

#### Form 1040NR-EZ

#### U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

OMB No. 1545-0074

20**17** 

Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form1040NREZ for instructions and the latest information. Identifying number (see instructions Last name Please print Present home address (number, street, and apt, no., or rural route), If you have a P.O. box, see instructions. or type. See City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instruction separate instructions. Foreign country name Foreign province/state/county Foreign postal code **Filing Status**  □ Single nonresident alien 2 Married nonresident alien Check only one box 3 Wages, salaries, tips, etc. Attach Form(s) W-2 3 Taxable refunds, credits, or offsets of state and local income taxes 4 4 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement 5 6 Total income exempt by a treaty from page 2, Item J(1)(e) . 6 7 Add lines 3, 4, and 5 . . . 7 Attach 8 Scholarship and fellowship grants excluded Form(s) 9 Student loan interest deduction . . . 9 W-2 or 10 Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income 10 1042-S 11 Itemized deductions (see instructions) . . . . . . . . . 11 here. 12 Subtract line 11 from line 10 . . . . . 12 Also Exemption (see instructions) . . . . . 13 13 attach 14 Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-14 Form(s) 1099-R if 15 Tax. Find your tax in the tax table in the instructions . . . . . 15 tax was 16 Unreported social security and Medicare tax from Form: a 4137 16 withheld. Add lines 15 and 16. This is your total tax . . . . . . 17 17 18a Federal income tax withheld from Form(s) W-2 and 1099-R **b** Federal income tax withheld from Form(s) 1042-S . . . 18b 19 2017 estimated tax payments and amount applied from 2016 return 19 20 Credit for amount paid with Form 1040-C . . . . . . 20 21 Add lines 18a through 20. These are your total payments . 21 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid Refund 23a Amount of line 22 you want refunded to you. If Form 8888 is attached, check here ▶ 23a **b** Routing number c Type: ☐ Checking ☐ Savings Account number Direct If you want your refund check mailed to an address outside the United States not deposit? shown above, enter that address here: See instructions. Amount of line 22 you want applied to your 2018 estimated tax ▶ 24 Amount Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions ▶ 25 You Owe Estimated tax penalty (see instructions) . 26 Third Do you want to allow another person to discuss this return with the IRS? See instructions. 

Yes. Complete the following. □ No Party Personal identification Designee Designee's Phone number (PIN) Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Sign Here Your signature If the IRS sent you an Identity Protection PIN, enter it Keep a copy of this return for Your occupation in the United States your records here (see inst. Print/Type preparer's name Preparer's signature Date Check [] if Paid self-employed Preparer Firm's EIN ▶ Use Only Firm's address ▶ Phone no Form 1040NR-EZ (2017) For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 21534N

Form 1040NR-EZ (2017)

| Were you ever:  1. A U.S. citizen?  2. A green card holder (lawful permanent resident) of the United States?  If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.  If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigrations on the last day of the tax year.  Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  List all dates you entered and left the United States during 2017. See instructions.  Note: If you are a resident of Canada or Mexico ANID commute to work in the United States at frequent intervals, check the box for Canada or Mexico ANID commute to work in the United States at frequent intervals, check the box for Canada or Mexico ANID commute to work in the United States are min/dd/yy  Date entered United States  Date departed United States min/dd/yy  Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during: 2015  2016  Did you file a U.S. income tax return for any prior year?  If "Yes," give the latest year and form number you filed  Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign cocomplete (1) through (3) below. See Pub. 901 for more information on tax treaties.  1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claime treaty benefit, and the amount of exempt income in the columns below. Attach Form 883 if required. See instructions article  (a) Country  (b) Tax treaty  article  Claimed in prior tax years  (c) Number of months in prior years you claime frequired benefits and in prior tax years  income in current tax:  1. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  2. Were you subject to tax in a foreign country on any of the income s |   |                                                          | Schedule OI – Other<br>Answ                                  | r Information (see<br>ver all questions | instructions)                  |                |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------|--------------------------------|----------------|---------------|
| Were you ever:  1. A U.S. citizen?  2. A green card holder (lawful permanent resident) of the United States?  1. A U.S. citizen?  2. A green card holder (lawful permanent resident) of the United States?  1. If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.  1. If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigrations that is a visa, enter your U.S. immigrations that is a visa, enter your U.S. immigrations that is a visa, enter your U.S. immigration status on the last day of the fax year, enter your visa type. If you did not have a visa, enter your U.S. immigrations that is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your U.S. immigrations that it is a visa, enter your wisa type. If yes a visa, enter you wisa to you wisa your U.S. immigrations that you wisa to you wis you wisa to you wisa to you wisa to you wisa to you wi |   | Of what country or countrie                              | es were you a citizen or nation                              | nal during the tax yea                  | r?                             |                |               |
| Were you ever:  1. A U.S. citizen?  2. A green card holder (lawful permanent resident) of the United States?  1. Yes   Y |   | In what country did you cla                              | aim residence for tax purposes                               | s during the tax year?                  |                                |                |               |
| 1. À U.S., citizen?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |   | Have you ever applied to b                               | e a green card holder (lawful p                              | permanent resident)                     | of the United States           | 7)             | Yes N         |
| 2. A green card holder (lawful permanent resident) of the United States?  If you answere "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.  If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration the last day of the tax year.  Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  If you answered "Yes," indicate the date and nature of the change.  List all dates you entered and left the United States during 2017. See instructions.  Note: If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H  Date entered United States  mm/dd/yy  Date entered United States  mm/dd/yy  Date entered United States are united States mm/dd/yy  Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:  2015  ,2016  Did you file a U.S. income tax return for any prior year?  If "Yes," give the latest year and form number you filed longer from the country of the country, the applicable tax treaty article, the number of months in prior years you claime treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions  (a) Country  (b) Tax treaty  article  Income in prior tax years  (c) Number of months  (d) Amount of exempt income in Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5.  Were you subject to tax in a foreign country on any of the income shown in 1(d) above?    Yes                                                                                                                                                                                                                                                                                                                                                                                       |   |                                                          |                                                              |                                         |                                |                | □ Ves □ N     |
| Status on the last day of the tax year.  Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   | <ol><li>A green card holder (</li></ol>                  | lawful permanent resident) of t                              |                                         |                                |                | Yes N         |
| Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |   |                                                          |                                                              |                                         | Sec. 1                         |                |               |
| List all dates you entered and left the United States during 2017. See instructions.  Note: If you are a resident of Canada or Mexico and skip to item H                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |   | Have you ever changed yo<br>If you answered "Yes," ind   | ur visa type (nonimmigrant sta                               | atus) or IIS immigra                    | tion status?                   |                | □ Ves □ N     |
| Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:  2015                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   | List all dates you entered a Note: If you are a resident | and left the United States during of Canada or Mexico AND co | ng 2017. See instruct                   | ions.<br>e United States at fi | requent        |               |
| Did you file a U.S. income tax return for any prior year?  If "Yes," give the latest year and form number you filed  Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign concomplete (1) through (3) below. See Pub. 901 for more information on tax treaties.  1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.  (a) Country  (b) Tax treaty article  (c) Number of months claimed in prior tax years income in current tax years.  (d) Amount of exempt income in the columns or line 5  2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes If "Yes," attach a copy of the Competent Authority determination letter to your return.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |                                                          |                                                              | Date e                                  |                                |                |               |
| Did you file a U.S. income tax return for any prior year?  If "Yes," give the latest year and form number you filed  Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign concomplete (1) through (3) below. See Pub. 901 for more information on tax treaties.  1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.  (a) Country  (b) Tax treaty article  (c) Number of months claimed in prior tax years income in current tax years.  (d) Amount of exempt income in the columns article.  Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5.  2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes If "Yes," attach a copy of the Competent Authority determination letter to your return.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |                                                          |                                                              |                                         |                                |                |               |
| Did you file a U.S. income tax return for any prior year?  If "Yes," give the latest year and form number you filed  Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign concomplete (1) through (3) below. See Pub. 901 for more information on tax treaties.  1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.  (a) Country  (b) Tax treaty (c) Number of months claimed in prior tax years income in current tax years income in current tax years.  Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5.  2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |                                                          |                                                              |                                         |                                |                |               |
| Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign concomplete (1) through (3) below. See Pub. 901 for more information on tax treaties.  1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.  (a) Country  (b) Tax treaty article  (c) Number of months claimed in prior tax years  income in current tax years  (d) Amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |   | Give number of days (inclu                               | ding vacation, non-workdays,                                 | and partial days) you                   | u were present in the          | e United State | es during:    |
| Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign complete (1) through (3) below. See Pub. 901 for more information on tax treaties.  1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.  (a) Country  (b) Tax treaty article  (c) Number of months claimed in prior tax years  (d) Amount of exempt income in current tax years  income in current tax years  2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  If "Yes," attach a copy of the Competent Authority determination letter to your return.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   |                                                          |                                                              |                                         |                                |                |               |
| treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.  (a) Country  (b) Tax treaty article  (c) Number of months claimed in prior tax years  (d) Amount of exempt income in current tax years  (a) Country  Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5  2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? Yes  3. Are you claiming treaty benefits pursuant to a Competent Authority determination?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |                                                          |                                                              | n from income tax ur                    | nder a U.S. income             |                |               |
| Total. Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5  2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |                                                          |                                                              |                                         |                                |                |               |
| <ol> <li>Were you subject to tax in a foreign country on any of the income shown in 1(d) above?</li> <li>Are you claiming treaty benefits pursuant to a Competent Authority determination?</li> <li>If "Yes," attach a copy of the Competent Authority determination letter to your return.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |   | <b>(a)</b> Cou                                           | intry                                                        |                                         |                                |                |               |
| <ol> <li>Were you subject to tax in a foreign country on any of the income shown in 1(d) above?</li> <li>Are you claiming treaty benefits pursuant to a Competent Authority determination?</li> <li>If "Yes," attach a copy of the Competent Authority determination letter to your return.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | _ |                                                          |                                                              |                                         |                                |                |               |
| <ol> <li>Were you subject to tax in a foreign country on any of the income shown in 1(d) above?</li> <li>Are you claiming treaty benefits pursuant to a Competent Authority determination?</li> <li>If "Yes," attach a copy of the Competent Authority determination letter to your return.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |   | Total Enter this amount !                                | Form 1040ND E7 line 6 De -                                   | ot antor it on line ?                   | r lino 5                       | 1 00           |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   | 2. Were you subject to t                                 | ax in a foreign country on any                               | of the income show                      | n in 1(d) above? .             |                | ☐ Yes ☐ N     |
| Form 1040NR-F/                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | _ | If "Yes," attach a cop                                   | y of the Competent Authority                                 | determination letter t                  | o your return.                 | Form           | 1040NR-EZ (20 |

#### **Directions**

To answer the following multiple choice questions, refer to the Form 1040NR-EZ you completed for Sumon Azim.

- **35.** What amount is entered on line 3 of Form 1040NR-EZ?
  - a. \$3,560
  - b. \$7,510
  - c. \$11,560
- **36.** What amount is entered on line 13?
  - a. \$0
  - b. \$4,050
  - c. \$4,160
  - d. \$4,830
- **37.** On which line will Sumon enter his treaty benefits information?
  - a. No treaty amounts are allowed without Form 1042-S.
  - b. Treaty benefits are only subtracted from Line 3 and listed nowhere else.
  - c. Line I
  - d. Line J
- **38.** Can Sumon claim a standard deduction rather than itemizing his state income taxes?
  - a. Yes
  - b. No

#### Introduction

This part of the VITA/TCE certification test includes 12 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

- **39.** Liam, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Laim is an F-1 nonresident alien for tax purposes. Which form should he file to receive a refund of these taxes once attempts to obtain a refund through his employer have failed?
  - a. Form 843
  - b. Form 8233
  - c. Form 8880
  - d. Form 8962
- 40. Carlos and Sophia are from Mexico. Carlos is a scholar at a local university in J-1 scholar immigration status and Sophia is in J-2 immigration status. Sophia worked at a local boutique in 2017. Her Form W-2 shows Social Security and Medicare withholding. Sophia found out her spouse does not have to pay Social Security or Medicare taxes. Sophia is not eligible for a refund of the Social Security and Medicare taxes.
  - a. True
  - b. False
- **41.** Wei, an international student from People's Republic of China, received \$10,563 of interest income in 2017 from accounts he opened when he first arrived in the U.S. on August 27, 2014. What type of federal income tax return does he need to file?
  - a. Form 1040
  - b. Form 1040NR
  - c. Form 1040NR-EZ
  - d. He does not need to file a return
- **42.** Harold, his wife and son entered the United States for the first time in 2016. They are all residents of France, and Harold is in F-1 immigration status. Harold won \$500 at the local casino.

Which federal income tax return does Harold use to report this income?

- a. Form 843
- b. Form 1040
- c. Form 1040NR-EZ
- d. Form 1040NR

- **43.** Charles Windsor is a visiting scholar from England. He arrived in the U.S. on August 28, 2016 in a J-1 immigration status and was accompanied by his wife Camilla and his son Henry. Since his arrival, his second son, William, was born in the U.S. Charles earned \$70,000 in 2017 from State University. When he files his federal tax return, can he claim the exemptions for his wife and children?
  - a. Yes
  - b. No
- 44. Staffan, a graduate student of physics from Sweden, is in F-1 immigration status. He first arrived in the U.S. on April 18, 2014. Staffan needs help preparing his tax return. He has receipts for his donations to a local charity and wants to know where to claim them. Staffan cannot claim charitable contributions on Form 1040NR-EZ.
  - a. True
  - b. False
- **45**. Adi is in F-1 immigration status from Indonesia. He entered the United States in September 2015 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.

Can he claim his education expenses on his tax return?

- a. Yes
- b. No
- **46.** Siobhan is a single, nonresident alien who began studying in the U.S. in 2016 in F-1 immigration status from South Africa. She has wages of \$6,700, interest income from her savings account of \$230, and sold a few U.S. shares of stock that her aunt left to her for \$6,000. She donated \$2,000 of the proceeds to a local charity. Which tax form must Siobhan use to report her income?
  - a. Form 1040
  - b. Form 1040NR
  - c. Form 1040NR-EZ
  - d. Form 8843

- **47.** Some students and scholars may owe money with their tax return. Nonresidents have which of the following payment options?
  - a. Ask for an extension of time to pay or an installment agreement.
  - b. Pay the entire balance by the due date for the return.
  - c. Put the balance on a credit card.
  - d. All of the above.
- **48.** Gariagdy, who is from Turkmenistan, earned \$9,248 in 2016. He had \$195 withheld for state income taxes. He listed the taxes as a deduction on his federal return for 2016, and it lowered his taxable income for 2016. Gariagdy received a state refund of \$117 in 2017 from the 2016 tax return. He would include this refund on his 2017 federal return.
  - a. True
  - b. False
- **49.** Teresa came to the U.S. in 2013 for postgraduate study. She took out a student loan to help pay the tuition. Teresa graduated in December 2016, but remained in the U.S. for one year of practical training. She began repaying the loan on July 1, 2017 and paid \$49 in interest during 2017. Teresa can claim this interest as a deduction.
  - a. True
  - b. False
- **50.** Frederick, a student from Malta, had \$8,785 in wages reported to him on Form W-2. Although all of his wages are excluded from tax by treaty, he is required to file a tax return.
  - a. True
  - b. False

# Link & Learn Taxes

**Link & Learn Taxes** is web-based training designed specifically for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service.

Link & Learn Taxes and the printed technical training kit, Publication 4480, work together to help volunteers learn and practice.

#### Link & Learn Taxes for 2017 includes:

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491W
  - Lets volunteers prepare test scenario returns for the test/retest



Go to <u>www.irs.gov</u>, type "Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.

**FSA (Facilitated Self Assistance)** empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law and software questions.

**Virtual VITA** allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.



# Your online resource for volunteer and taxpayer assistance

#### **Partner and Volunteer Resource Center**

https://www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center

- What's Hot!
- Site Coordinator's Corner

#### **Quality and Tax Alerts for IRS Volunteer Programs**

https://www.irs.gov/Individuals/Quality-and-Tax-Alerts-for-IRS-Volunteer-Programs

Volunteer Tax Alerts

#### **Volunteer Training Resources**

https://www.irs.gov/Individuals/Volunteer-Training-Resources

#### **Outreach Corner**

https://www.irs.gov/Individuals/Outreach-Corner

#### **Tax Trails for Answers to Common Tax Questions**

https://www.irs.gov/Individuals/Tax-Trails-Main-Menu

#### **Online Services and Tax Information for Individuals**

https://www.irs.gov/Individuals

#### File Your Return

• Direct Deposit your refund

#### Make a Payment

- Direct Pay
- Other ways you can pay (Electronic funds withdrawal, debit and credit card, and IRS2Go)

#### Manage Your Tax Info

- Withholding Calculator
- Answers about the Health Care Law
- Protect your identity

#### **After You File**

- Where's My Refund?
- Get Transcript

#### **eBooks**

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: <a href="https://www.irs.gov/Individuals/Site-Coordinator-Corner">https://www.irs.gov/Individuals/Site-Coordinator-Corner</a>.

#### **Mobile App**

Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: <a href="https://www.irs.gov/uac/irs2goapp">https://www.irs.gov/uac/irs2goapp</a>.

### and much more!

Your direct link to tax information 24/7:

www.irs.gov