



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 www.irs.gov (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: <https://www.irs.gov/pub/irs-pdf/p4491x.pdf>.

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.



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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.

Test Instructions

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.



Test Answer Sheet

Name _____

If you are entering your test 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 Test 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

Standards of Conduct

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: _____

Total Questions: 10

Passing Score: 8 of 10

Question Answer

Intake/Interview & Quality Review

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: _____

Total Questions: 10

Passing Score: 8 of 10

Question Answer

Basic Scenario 1

1.	
2.	

Basic Scenario 2

3.	
4.	

Basic Scenario 3

5.	
6.	

Basic Scenario 4

7.	
8.	
9.	

Basic Scenario 5

10.	
11.	

Basic Scenario 6

12.	
13.	

Basic Scenario 7

14.	
15.	
16.	
17.	
18.	
19.	

Basic Scenario 8

20.	
21.	
22.	
23.	
24.	
25.	

Basic Scenario 9

26.	
27.	
28.	
29.	
30.	

Total Answers Correct: _____

Total Questions: 30

Passing Score: 24 of 30

Question Answer

Advanced Scenario 1

1.	
2.	

Advanced Scenario 2

3.	
4.	
5.	

Advanced Scenario 3

6.	
7.	

Advanced Scenario 4

8.	
9.	

Advanced Scenario 5

10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	

Advanced Scenario 6

18.	
19.	
20.	
21.	
22.	
23.	
24.	

Advanced Scenario 7

25.	
26.	
27.	
28.	
29.	
30.	
31.	
32.	

Advanced Scenario 8

33.	
34.	
35.	

Total Answers Correct: _____

Total Questions: 35

Passing Score: 28 of 35

Question Answer

Military Scenario 1

1.	
2.	
3.	
4.	
5.	

Military Scenario 2

6.	
7.	
8.	
9.	

Military Scenario 3

10.	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____

Total Questions: 15

Passing Score: 12 of 15

Question Answer

International Scenario 1

1.	
2.	
3.	
4.	

International Scenario 2

5.	
6.	

International Scenario 3

7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____

Total Questions: 15

Passing Score: 12 of 15

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.

Privacy Act Notice

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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 Scenario 1	
1.	
2.	
3.	
HSA Scenario 2	
4.	
5.	
HSA Scenario 3	
6.	
7.	
8.	
HSA Scenario 4	
9.	
10.	
11.	
HSA Scenario 5	
12.	
13.	
14.	
15.	
Total Answers Correct: _____	
Total Questions: 15	
Passing Score: 12 of 15	

Question	Answer
Federal Tax Law Update Test for Circular 230 Professionals	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
Return Preparation	
10.	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: _____	
Total Questions: 15	
Passing Score: 12 of 15	

Question	Answer
Foreign Student Residency Status, Form 8843, and Filing Status	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
Foreign Student Scenario 1	
14.	
15.	
16.	
17.	
Foreign Student Taxability of Income, ITINs, and Credits	
18.	
19.	
20.	
21.	
22.	
23.	
24.	
Foreign Student Scenario 2	
25.	
26.	
27.	
28.	
29.	

Question	Answer
Foreign Student Scenario 3	
30.	
31.	
32.	
33.	
34.	
Foreign Student Scenario 4	
35.	
36.	
37.	
38.	
Foreign Student Refunds, Deductions, and the Best Form to Use	
39.	
40.	
41.	
42.	
43.	
44.	
45.	
46.	
47.	
48.	
49.	
50.	
Total Answers Correct: _____	
Total Questions: 50	
Passing Score: 40 of 50	

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

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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

Standards of Conduct

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: _____
 Total Questions: 10
Passing Score: 8 of 10

Question Answer

Intake/Interview & Quality Review

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: _____
 Total Questions: 10
Passing Score: 8 of 10

Question Answer

Basic Scenario 1

1.	
2.	

Basic Scenario 2

3.	
4.	

Basic Scenario 3

5.	
6.	

Basic Scenario 4

7.	
8.	
9.	

Basic Scenario 5

10.	
11.	

Basic Scenario 6

12.	
13.	

Basic Scenario 7

14.	
15.	
16.	
17.	
18.	
19.	

Basic Scenario 8

20.	
21.	
22.	
23.	
24.	
25.	

Basic Scenario 9

26.	
27.	
28.	
29.	
30.	

Total Answers Correct: _____
 Total Questions: 30
Passing Score: 24 of 30

Question Answer

Advanced Scenario 1

1.	
2.	

Advanced Scenario 2

3.	
4.	
5.	

Advanced Scenario 3

6.	
7.	

Advanced Scenario 4

8.	
9.	

Advanced Scenario 5

10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	

Advanced Scenario 6

18.	
19.	
20.	
21.	
22.	
23.	
24.	

Advanced Scenario 7

25.	
26.	
27.	
28.	
29.	
30.	
31.	
32.	

Advanced Scenario 8

33.	
34.	
35.	

Total Answers Correct: _____
 Total Questions: 35
Passing Score: 28 of 35

Question Answer

Military Scenario 1

1.	
2.	
3.	
4.	
5.	

Military Scenario 2

6.	
7.	
8.	
9.	

Military Scenario 3

10.	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____
 Total Questions: 15
Passing Score: 12 of 15

Question Answer

International Scenario 1

1.	
2.	
3.	
4.	

International Scenario 2

5.	
6.	

International Scenario 3

7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____
 Total Questions: 15
Passing Score: 12 of 15

HSA/Circular 230 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
HSA Scenario 1	
1.	
2.	
3.	
HSA Scenario 2	
4.	
5.	
HSA Scenario 3	
6.	
7.	
8.	
HSA Scenario 4	
9.	
10.	
11.	
HSA Scenario 5	
12.	
13.	
14.	
15.	
Total Answers Correct: _____	
Total Questions: 15	
Passing Score: 12 of 15	

Question	Answer
Federal Tax Law Update Test for Circular 230 Professionals	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
Return Preparation	
10.	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: _____	
Total Questions: 15	
Passing 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:

1. 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?
 - a. 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.
 - b. 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)?
- Yes, it is a violation of the VSC for Pat to solicit business from any taxpayer at the VITA/TCE site.
 - 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?
- Yes
 - 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?
- Make an announcement to the taxpayers in the waiting room to ignore Jim if he tries to sell them insurance.
 - 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.
 - 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:
- Have a completed Form 13614-C, Intake/Interview & Quality Review Sheet, prior to having the return prepared.
 - Answer the tax preparer's additional questions during the interview.
 - Participate in the quality review of their tax return.
 - 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

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:

- | | |
|--|--|
| <ol style="list-style-type: none"> 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. | <ol style="list-style-type: none"> 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.

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:

By signing this form, I declare that I have completed Volunteer Standards of Conduct Certification and have read, understand, and will comply with the volunteer standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name <i>(please print)</i>	Volunteer position(s)
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Home address <i>(street, city, state and ZIP code)</i>
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Email address	Daytime telephone	Sponsoring partner name/site name
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Number of years volunteered <i>(including this year)</i>	Volunteer signature	Date
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Volunteer Certification Levels *(Add the letter "P" for all passing test scores)*

Standards of Conduct <i>(Required for ALL)</i>	Intake/Interview & Quality Review	Basic	Advanced	Federal Tax Law Update Test for Circular 230 Professionals*	Military	International	HSA	Puerto Rico		Foreign Students
								1	2	

***Federal Tax Law Update Test for Circular 230 Professionals:** Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. To qualify for this certification, the license information below must be completed by the volunteer and verified by the partner or site coordinator. Volunteers with this certification level can prepare any tax returns that fall within the scope of the VITA/TCE Programs. *(Advanced, HSA, Military, etc.)* A Scope of Service Chart is located in Publication 4012, *VITA/TCE Volunteer Resource Guide*. See **Publication 1084, Site Coordinator Handbook**, for additional requirements and instructions. Note: Advanced Certification is necessary for qualification for CE Credits, the Federal Tax Law Update Test does not qualify the volunteer to receive CE Credits. See Publication 4396-A, *Partner Resource Guide*, for more information about requirements for CE Credits.

Professional designation <i>(Attorney, CPA, or Enrolled Agent)</i>	Licensing jurisdiction <i>(state)</i>	Bar, license, registration, or enrollment number	Effective or issue date	Expiration date <i>(if provided)</i>
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Note: SPEC established the minimum certification requirements for volunteers who are authorized under Circular 230; however, partners may establish additional certification requirements for their volunteers. Volunteers should check with the sponsoring SPEC Partner.

Site Coordinator, Sponsoring Partner, Instructor or IRS: By signing this form, I declare that I have verified the required certification level(s) and photo identification for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's <i>(printed)</i> name and title <i>(site coordinator, sponsoring partner, instructor, etc.)</i>	Approving Official's signature and date
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For Continuing Education (CE) Credits ONLY
(to be completed by the site coordinator or partner)

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits **will not be issued without a PTIN** for Enrolled Agents or Non-credentialed preparers. CPAs, attorneys, or CFPs do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. The site coordinator, partner designated official, or instructor must sign and date this form and send the completed form to the SPEC Territory Office/Relationship Manager for further processing. **Refer to the Fact Sheet - Continuing Education Credits on the Site Coordinator Corner or Publication 4396-A, Partner Resource Guide**, for additional requirements and instructions.

Name as listed on PTIN card	Volunteer Preparer's Tax Identification Number (PTIN) P - _____	CTEC ID number <i>(if applicable)</i> A - _____
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Address <i>(VITA/TCE Site or teaching location)</i>	Site Identification Number (SIDN) S - _____
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Professional Status *(check only one box)*

<input type="checkbox"/> Enrolled Agent (EA)	<input type="checkbox"/> Certified Public Accountant (CPA)	<input type="checkbox"/> Non-credentialed Tax Return Preparer <i>(Participating in the Annual Filing Season Program)</i>
<input type="checkbox"/> Attorney	<input type="checkbox"/> Certified Financial Planner (CFP)	

Certification Level <i>(Check only one box below)</i>	Volunteer Hours <i>(Minimum of 10 volunteer hours required to issue CE Credits)</i>
<input type="checkbox"/> Advanced	Total hours volunteered <i>(qualifies for 14 CE credits)</i>
OR	
<input type="checkbox"/> Advanced and One or More Specialty Courses	Total hours volunteered <i>(qualifies for 18 CE credits)</i>

Site Coordinator, Sponsoring Partner, or Instructor: By signing this form, I declare that I have validated that the reported volunteer hours are based on the activities this volunteer performed in my site or training facility.

Approving Official's <i>(printed)</i> name and title <i>(site coordinator, sponsoring partner, instructor)</i>	
Approving Official's signature	Date signed



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:
- a. 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
 - c. 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

Basic Scenario 2: Dana Glendale

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

Basic Scenario 3: Bob Hillsdale

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.

Basic Scenario 4: Will Brescia

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

Basic Scenario 7: Gordon Ferris

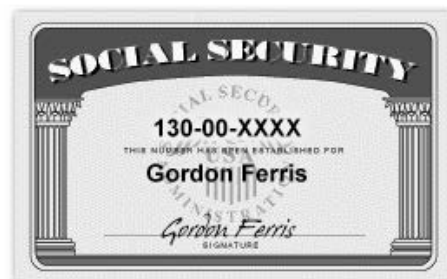
Directions

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 13614-C (October 2017)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-3 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name GORDON	M.I.	Last name FERRIS	Telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1932 CALVERT COURT		Apt #	City YOUR CITY	State YS ZIP code YOUR ZIP
4. Your Date of Birth 09/21/1947	5. Your job title RETIRED		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2017, were you:

<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
<input type="checkbox"/> Married	a. If Yes, Did you get married in 2017? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Divorced	b. Did you live with your spouse during any part of the last six months of 2017? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Legally Separated	Date of final decree _____
<input type="checkbox"/> Widowed	Date of separate maintenance agreement _____
	Year of spouse's death 12/15/2016

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/17 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,050 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						

Check appropriate box for each question in each section

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

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)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> 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)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	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			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		
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

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
 - 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
 - If you are due a refund, would you like:
 - Direct deposit Yes No
 - To purchase U.S. Savings Bonds Yes No
 - To split your refund between different accounts Yes No
 - If you have a balance due, would you like to make a payment directly from your bank account? Yes No
 - 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.**
- Other than English, what language is spoken in your home? **NONE** Prefer not to answer
 - Do you or any member of your household have a disability? Yes No Prefer not to answer
 - Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

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

a Employee's social security number 130-00-XXXX		Safe, accurate, FASTI Use		Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) 35-500XXXX		1 Wages, tips, other compensation 7,500.00	2 Federal income tax withheld 750.00				
c Employer's name, address, and ZIP code MAPLE'S BOOK STORE 1225 MAPLE STREET YOUR CITY, STATE ZIP		3 Social security wages 7,500.00	4 Social security tax withheld 465.00				
		5 Medicare wages and tips 7,500.00	6 Medicare tax withheld 108.75				
		7 Social security tips	8 Allocated tips				
d Control number		9 Verification code		10 Dependent care benefits			
e Employee's first name and initial Last name GORDON FERRIS 1932 CALVERT COURT YOUR CITY, STATE ZIP		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b				
		14 Other		12c			
				12d			
f Employee's address and ZIP code		15 State Employer's state ID number YS 35-500XXXX	16 State wages, tips, etc. 7,500.00	17 State income tax 350.00	18 Local wages, tips, etc.		
				19 Local income tax	20 Locality name		

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

2017

Department of the Treasury - Internal Revenue Service

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

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code GILMER CORP 2250 DELTA AVE YOUR CITY, STATE ZIP		1 Gross distribution \$ 18,000.00		OMB No. 1545-0119 2017 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.	
		2a Taxable amount \$ 18,000.00				
PAYER'S federal identification number 34-600XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,800.00		
RECIPIENT'S name GORDON FERRIS Street address (including apt. no.) 1932 CALVERT COURT City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
RECIPIENT'S identification number 130-00-XXXX		7 Distribution code(s) 7		8 Other \$ %		
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib. <input type="checkbox"/>		9a Your percentage of total distribution %		
12 State tax withheld \$		13 State/Payer's state no. \$		14 State distribution \$		
15 Local tax withheld \$		16 Name of locality \$		17 Local distribution \$		
Account number (see instructions)						

Form 1099-R

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2017 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Gordon Ferris		Box 2. Beneficiary's Social Security Number 130-00-XXXX	
Box 3. Benefits Paid in 2017 \$16,000.00	Box 4. Benefits Repaid to SSA in 2017	Box 5. Net Benefits for 2017 (Box 3 minus Box 4) \$16,000.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$14,692 Medicare Part B premiums deducted from your benefits: \$1,308 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$0 Total Additions: Benefits for 2017: \$16,000		DESCRIPTION OF AMOUNT IN BOX 4	
		Box 6. Voluntary Federal Income Tax Withholding	
		Box 7. Address 1932 Calvert Court Your City, State Zip	
		Box 8. Claim Number (Use this number if you need to contact SSA.)	

Draft as of June 21, 2017 - Subject to Change

Form SSA-1099-SM (6-2017) **DO NOT RETURN THIS FORM TO SSA OR IRS**

CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code ORLEANS CASINO 222 RACINE ROAD YOUR CITY, STATE ZIP		1 Reportable winnings \$ 3,000.00	2 Date won 5/28/2017
		3 Type of wager RAFFLE	4 Federal income tax withheld \$ 750.00
		5 Transaction	6 Race
PAYER'S federal identification number 38-600XXXX	PAYER'S telephone number YOUR PHONE #	7 Winnings from identical wagers \$	8 Cashier VP
		9 Winner's taxpayer identification no. 130-00-XXXX	10 Window
WINNER'S name GORDON FERRIS		11 First I.D. YS987654	12 Second I.D. YS 316-00-XXXX
Street address (including apt. no.) 1932 CALVERT COURT		13 State/Payer's state identification no.	14 State winnings \$
City or town, province or state, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		15 State income tax withheld \$	16 Local winnings \$
		17 Local income tax withheld \$	18 Name of locality

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ► Date ►

Form **W-2G** www.irs.gov/w2g Department of the Treasury - Internal Revenue Service

OMB No. 1545-0238
2017
Form W-2G
Certain Gambling Winnings

This information is being furnished to the Internal Revenue Service

Copy B
Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

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
15. The \$25 of savings account interest is **not required** 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.



Form 13614-C (October 2017)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964											
You will need: <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. 													
<ul style="list-style-type: none"> • Please complete pages 1-3 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS-certified volunteer preparer. 													
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov													
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)													
1. Your first name VALERIE	M.I.	Last name SINCLAIR	Telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No									
3. Mailing address 129 PENNINGTON PLACE			Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP							
4. Your Date of Birth 04/29/1968	5. Your job title MED ASSISTANT		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No								
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No								
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you or your spouse:													
		a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No									
Part II – Marital Status and Household Information													
1. As of December 31, 2017, were you:													
<input type="checkbox"/> Never Married		(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)											
<input type="checkbox"/> Married		a. If Yes, Did you get married in 2017?		<input type="checkbox"/> Yes <input type="checkbox"/> No									
<input type="checkbox"/> Divorced		b. Did you live with your spouse during any part of the last six months of 2017?		<input type="checkbox"/> Yes <input type="checkbox"/> No									
<input type="checkbox"/> Legally Separated		Date of final decree		_____									
<input checked="" type="checkbox"/> Widowed		Date of separate maintenance agreement		_____									
		Year of spouse's death		3/14/13									
2. List the names below of:													
• everyone who lived with you last year (other than your spouse)													
• anyone you supported but did not live with you last year													
If additional space is needed check here <input type="checkbox"/> and list on page 3													
									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/17 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,050 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
PATRICK SINCLAIR	06/06/07	SON	12	YES	YES	S	YES	NO					
ETHAN SINCLAIR	11/27/91	SON	12	YES	YES	S	NO	NO					
ANNIE SINCLAIR	07/13/02	DAUGHTER	12	YES	YES	S	YES	NO					
Catalog Number 52121E													
www.irs.gov													
Form 13614-C (Rev. 10-2017)													

Check appropriate box for each question in each section

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

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)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> 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)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	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			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		
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 Yes No
 b. To purchase U.S. Savings Bonds Yes No
 c. To split your refund between different accounts 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 Prefer not to answer

7. Do you or any member of your household have a disability? Yes No Prefer not to answer

8. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

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

a Employee's social security number 259-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 35-600XXXX				1 Wages, tips, other compensation 37,000.00		2 Federal income tax withheld 2,700.00									
c Employer's name, address, and ZIP code MARICOPA MEDICAL SERVICES 1270 WEST 29TH STREET YOUR CITY, STATE ZIP				3 Social security wages 37,000.00		4 Social security tax withheld 2,294.00									
				5 Medicare wages and tips 37,000.00		6 Medicare tax withheld 536.50									
				7 Social security tips		8 Allocated tips									
d Control number				9 Verification code		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. VALERIE SINCLAIR 129 PENNINGTON PLACE YOUR CITY, STATE ZIP				11 Nonqualified plans		12a See instructions for box 12 DD 6,800.00									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS 35-600XXXX		16 State wages, tips, etc. 37,000.00		17 State income tax 2,238.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2017

Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

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 YOUR TELEPHONE		1 Unemployment compensation \$ 1,000.00		OMB No. 1545-0120 2017		Certain Government Payments	
PAYER'S federal identification number 35-700XXXX		2 State or local income tax refunds, credits, or offsets \$		Form 1099-G			
RECIPIENT'S name VALERIE SINCLAIR		3 Box 2 amount is for tax year		4 Federal income tax withheld \$ 100.00		Copy B For Recipient 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.	
Street address (including apt. no.) 129 PENNINGTON PLACE		5 RTAA payments \$		6 Taxable grants \$			
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		7 Agriculture payments \$		8 If checked, box 2 is trade or business income <input type="checkbox"/>			
Account number (see instructions)		9 Market gain \$					
		10a State		10b State identification no.		11 State income tax withheld \$	

Form 1099-G

(keep for your records)

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code KENT STATE BANK FOR MARICOPA MEDICAL SERVICES 401(K) 743 COLQUITT WAY YOUR CITY, STATE ZIP		1 Gross distribution OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2017</div>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	2a Taxable amount \$ 1,800.00	Form 1099-R
PAYER'S federal identification number 38-200XXXX		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input checked="" type="checkbox"/>	
RECIPIENT'S identification number 259-00-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 260.00	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.		
RECIPIENT'S name VALERIE SINCLAIR Street address (including apt. no.) 129 PENNINGTON PLACE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. <input type="checkbox"/>	7 Distribution code(s) <div style="display: flex; justify-content: space-between;"> 1 IRA/SEP/SIMPLE <input type="checkbox"/> </div>		8 Other \$ %	
12 State tax withheld \$	9a Your percentage of total distribution %	9b Total employee contributions \$		13 State/Payer's state no. \$	
Account number (see instructions) \$	15 Local tax withheld \$	16 Name of locality \$	14 State distribution \$		
		17 Local distribution \$			

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number FINANCIAL AID PARTNERS 666 LINCOLN YOUR CITY, STATE ZIP		OMB No. 1545-1576 <div style="font-size: 2em; font-weight: bold; text-align: center;">2017</div>	Student Loan Interest Statement
RECIPIENT'S federal identification no. 38-900XXXX	BORROWER'S social security number 259-00-XXXX	1 Student loan interest received by lender \$ 700.00	
BORROWER'S name VALERIE SINCLAIR Street address (including apt. no.) 129 PENNINGTON PLACE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>	
Account number (see instructions)			

Form **1098-E** (keep for your records) www.irs.gov/form1098e Department of the Treasury - Internal Revenue Service

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

Valerie Sinclair 129 Pennington Place Your City, State 00000	1234 15-0000000000
_____ 20 _____	
PAY TO THE ORDER OF _____	\$ <input type="text"/>
_____ DOLLARS	
Adelphi Bank and Trust Anytown, State 00000	
For _____	_____
: 111000025 : 123456789 1234	

VOID

Basic Scenario 8: Test Questions

20. Who 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. Ethan 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. What is the total federal income tax withholding for Valerie's tax return?
\$_____.
23. What is Valerie's credit for child and dependent care expenses shown on her Form 1040, page 2?
- a. \$396
 - b. \$414
 - c. \$432
 - d. \$450
24. Valerie **cannot** claim the \$700 of student loan interest as an adjustment on page 1 of Form 1040, because the loan was for Ethan's education.
- a. True
 - b. False
25. What is the amount of additional tax on the distribution from Valerie's 401(k), shown in the Other Taxes section of Form 1040?
- a. \$0
 - b. \$130
 - c. \$180
 - d. \$450

Basic Scenario 9: Justin Reedley and Jenna Washington

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.
 - \$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.



You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name JUSTIN	M.I.	Last name REEDLEY	Telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name JENNA	M.I.	Last name WASHINGTON	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 847 MADISON AVE		Apt #	City YOUR CITY	State YS ZIP code YOUR ZIP
4. Your Date of Birth 08/10/1990	5. Your job title ELECTRICIAN		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 03/11/1991	8. Your spouse's job title TEACHER		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2017, were you: Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2017? Yes No
 Divorced b. Did you live with your spouse during any part of the last six months of 2017? Yes No
 Legally Separated Date of final decree _____
 Widowed Date of separate maintenance agreement _____
 Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

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

											To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/17 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,050 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)							
AVA REEDLEY	02/09/16	Daughter	12	YES	YES	S	NO	NO							

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

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)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> 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)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	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			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		
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

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
 - 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
 - If you are due a refund, would you like:
 - Direct deposit Yes No
 - To purchase U.S. Savings Bonds Yes No
 - To split your refund between different accounts Yes No
 - If you have a balance due, would you like to make a payment directly from your bank account? Yes No
 - 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.**
- Other than English, what language is spoken in your home? **NONE** _____ Prefer not to answer
 - Do you or any member of your household have a disability? Yes No Prefer not to answer
 - Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

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


a Employee's social security number 208-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 37-500XXXX				1 Wages, tips, other compensation 28,000.00		2 Federal income tax withheld 2,400.00									
c Employer's name, address, and ZIP code ONEIDA CONSTRUCTION 3604 FORREST TRAIL YOUR CITY, STATE ZIP				3 Social security wages 30,000.00		4 Social security tax withheld 1,860.00									
				5 Medicare wages and tips 30,000.00		6 Medicare tax withheld 435.00									
				7 Social security tips		8 Allocated tips									
d Control number				9 Verification code		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. JUSTIN REEDLEY 847 MADISON AVE YOUR CITY, STATE ZIP				11 Nonqualified plans		12a See instructions for box 12 D 2,000.00									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD 3,800.00									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS 37-500XXXX		16 State wages, tips, etc. 28,000.00		17 State income tax 950.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2017

Department of the Treasury—Internal Revenue Service

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

a Employee's social security number 209-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 37-800XXXX				1 Wages, tips, other compensation 12,000.00		2 Federal income tax withheld 2,700.00									
c Employer's name, address, and ZIP code ARLINGTON ELEMENTARY SCHOOL 245 BROOME COURT YOUR CITY, STATE ZIP				3 Social security wages 12,000.00		4 Social security tax withheld 744.00									
				5 Medicare wages and tips 12,000.00		6 Medicare tax withheld 174.00									
				7 Social security tips		8 Allocated tips									
d Control number				9 Verification code		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. JENNA WASHINGTON 847 MADISON AVE YOUR CITY, STATE ZIP				11 Nonqualified plans		12a See instructions for box 12									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD 1,700.00									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS 37-800XXXX		16 State wages, tips, etc. 12,000.00		17 State income tax 300.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2017

Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. LIVINGSTON FUNDS 555 SANTA CLARA ROAD YOUR CITY, STATE ZIP		1a Total ordinary dividends \$ 12.00	OMB No. 1545-0110 2017 Form 1099-DIV	Dividends and Distributions
		1b Qualified dividends \$	2a Total capital gain distr. \$	
PAYER'S federal identification number 37-100XXXX	RECIPIENT'S identification number 208-00-XXXX	2c Section 1202 gain \$	2b Unrecap. Sec. 1250 gain \$	Copy B For Recipient 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.
RECIPIENT'S name JUSTIN REEDLEY		3 Nondividend distributions \$	4 Federal income tax withheld \$	
Street address (including apt. no.) 847 MADISON AVENUE		6 Foreign tax paid \$	5 Investment expenses \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		8 Cash liquidation distributions \$	7 Foreign country or U.S. possession \$	
		10 Exempt-interest dividends \$	9 Noncash liquidation distributions \$	
		11 Specified private activity bond interest dividends \$	12 State \$	
Account number (see instructions)		13 State identification no. \$	14 State tax withheld \$	

Form **1099-DIV** (keep for your records) www.irs.gov/form1099div Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. CAYUGA BANK 623 KING PLACE YOUR CITY, STATE ZIP		Payer's RTN (optional)	OMB No. 1545-0112 2017 Form 1099-INT	Interest Income
		1 Interest income \$ 75.00	2 Early withdrawal penalty \$ 15.00	
PAYER'S federal identification number 37-900XXXX	RECIPIENT'S identification number 208-00-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$	4 Federal income tax withheld \$	Copy B For Recipient 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.
RECIPIENT'S name JUSTIN REEDLEY		6 Foreign tax paid \$	5 Investment expenses \$	
Street address (including apt. no.) 847 MADISON AVENUE		8 Tax-exempt interest \$	7 Foreign country or U.S. possession \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		10 Market discount \$	9 Specified private activity bond interest \$	
		12 Bond premium on Treasury obligations \$	11 Bond premium \$	
		14 Tax-exempt and tax credit bond CUSIP no. \$	13 Bond premium on tax-exempt bond \$	
Account number (see instructions)		15 State \$	16 State identification no. \$	17 State tax withheld \$

Form **1099-INT** (keep for your records) www.irs.gov/form1099int Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FIRST MORTGAGE COMPANY 9800 STONEHILL WAY YOUR CITY, STATE ZIP		*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. OMB No. 1545-0901 2017 Form 1098	Mortgage Interest Statement Copy B For Payer/Borrower The information in boxes 1 through 10 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 the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.
1 Mortgage interest received from payer(s)/borrower(s) \$ 5,200.00		2 Outstanding mortgage principal as of 1/1/2017 \$ 120,000.00	
RECIPIENT'S/LENDER'S federal identification number 37-600XXXX	PAYER'S/BORROWER'S taxpayer identification no. 208-00-XXXX	3 Mortgage origination date 7/15/2017	
PAYER'S/BORROWER'S name JUSTIN REEDLEY		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$
Street address (including apt. no.) 847 MADISON AVE		6 Points paid on purchase of principal residence \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		7 Is address of property securing mortgage same as PAYER'S/BORROWER'S address? If "Yes," box is checked <input checked="" type="checkbox"/> If "No," see box 8 or 9, below	
10 Number of mortgaged properties 	11 Other REAL ESTATE TAX \$4,150	8 Address of property securing mortgage	
Account number (see instructions)		9 If property securing mortgage has no address, below is the description of the property	

Form 1098 (Keep for your records) www.irs.gov/form1098 Department of the Treasury - Internal Revenue Service

CORRECTED

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

Form 1098-T (keep for your records) www.irs.gov/form1098t Department of the Treasury - Internal Revenue Service



Bloomfield College

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 Justin and Jenna's expenses are includible as itemized deductions on 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

1. 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

Basic Scenario 2: Dana Glendale

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: 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

Basic Scenario 3: Bob Hillsdale

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: 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

Basic Scenario 4: Will Brescia

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: 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

Read the scenario information for Gordon Ferris beginning on page 31.

14. Gordon's correct filing status for tax year 2017 is Qualifying Widower.
 - a. True
 - b. False

15. 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

16. 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 \$_____.

18. Gordon's federal income tax withholding is \$1,500.
 - a. True
 - b. False

19. Gordon must use Form 8888 to split his refund between his checking and savings accounts.
 - a. True
 - b. False

Basic Scenario 8: Retest Questions

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 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
- 25.** 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

Basic Scenario 9: Retest Questions

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
 - d. 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

Advanced Scenario 4: Martin Huron

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: 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

Advanced Scenario 5: Samantha Rollins

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 (October 2017)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-3 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name SAMANTHA	M.I.	Last name ROLLINS	Telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 300 DAKOTA CIRCLE		Apt #	City YOUR CITY	State YS
4. Your Date of Birth 04/15/1975		5. Your job title MANAGEMENT ASSISTANT		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth		8. Your spouse's job title		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?		9. Last year, was your spouse:		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
11. Have you or your spouse:		a. Been a victim of identity theft?		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Adopted a child?		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No

Part II – Marital Status and Household Information

1. As of December 31, 2017, were you:

<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
<input type="checkbox"/> Married	a. If Yes, Did you get married in 2017? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Divorced	b. Did you live with your spouse during any part of the last six months of 2017? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Legally Separated	Date of final decree _____
<input checked="" type="checkbox"/> Widowed	Date of separate maintenance agreement _____
	Year of spouse's death 2016

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

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/17 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,050 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
MEREDITH ROLLINS	08/01/98	DAUGHTER	12	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					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify Form 1099-C

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

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)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> 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)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	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			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		
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

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
 - 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
 - If you are due a refund, would you like:
 - Direct deposit Yes No
 - To purchase U.S. Savings Bonds Yes No
 - To split your refund between different accounts Yes No
 - If you have a balance due, would you like to make a payment directly from your bank account? Yes No
 - 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.**
- Other than English, what language is spoken in your home? **NONE** Prefer not to answer
 - Do you or any member of your household have a disability? Yes No Prefer not to answer
 - Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

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

a Employee's social security number 601-00-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 34-600XXXX		1 Wages, tips, other compensation 38,150.00	2 Federal income tax withheld 2,400.00			
c Employer's name, address, and ZIP code GILMER CORP 2250 DELTA AVENUE YOUR CITY, STATE ZIP		3 Social security wages 38,150.00	4 Social security tax withheld 2,365.30			
		5 Medicare wages and tips 38,150.00	6 Medicare tax withheld 553.18			
		7 Social security tips	8 Allocated tips			
d Control number		9 Verification code		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. SAMANTHA ROLLINS 300 DAKOTA CIRCLE YOUR CITY, STATE ZIP		11 Nonqualified plans		12a See instructions for box 12 DD 8,202.00		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b			
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State Employer's state ID number YS 34-600XXXX	16 State wages, tips, etc. 38,150.00	17 State income tax 1,472.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2 Wage and Tax Statement** **2017** Department of the Treasury—Internal Revenue Service
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

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 Unemployment compensation \$ 1,200.00	OMB No. 1545-0120 2017 Form 1099-G		Certain Government Payments Copy B For Recipient 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.
PAYER'S federal identification number 35-700XXXX	RECIPIENT'S identification number 601-00-XXXX	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 120.00	
RECIPIENT'S name SAMANTHA ROLLINS		5 RTAA payments \$	6 Taxable grants \$	7 Agriculture payments \$	
Street address (including apt. no.) 300 DAKOTA CIRCLE		8 If checked, box 2 is trade or business income <input type="checkbox"/>	9 Market gain \$	10a State 10b State identification no. 11 State income tax withheld \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		Account number (see instructions)			

Form **1099-G** (keep for your records) www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. KENT COMPANY 743 COLQUITT WAY YOUR CITY, STATE ZIP		1 Rents \$	OMB No. 1545-0115 2017		Miscellaneous Income
		2 Royalties \$	Form 1099-MISC		
PAYER'S federal identification number 38-300XXXX	RECIPIENT'S identification number 601-00-XXXX	3 Other income \$	4 Federal income tax withheld \$	Copy B For Recipient	
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		5 Fishing boat proceeds \$	6 Medical and health care payments \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	7 Nonemployee compensation \$ 1,200.00	8 Substitute payments in lieu of dividends or interest \$	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.
15a Section 409A deferrals \$	15b Section 409A income \$	9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	11	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$	17 State/Payer's state no.	18 State income \$	
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$	

Form **1099-MISC** (keep for your records) www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code PRAIRIE BANK CUSTODIAN FOR THE IRA OF SAMANTHA ROLLINS 1727 OSAGE WAY YOUR CITY, STATE ZIP		1 Gross distribution \$ 3,200.00	OMB No. 1545-0119 2017		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 3,200.00	Form 1099-R		
PAYER'S federal identification number 30-600XXXX	RECIPIENT'S identification number 601-00-XXXX	2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name 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		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	This information is being furnished to the Internal Revenue Service.	
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$
Account number (see instructions)		12 State tax withheld \$	13 State/Payer's state no.	7 Distribution code(s) 1	8 Other \$ %
		15 Local tax withheld \$	16 Name of locality	9a Your percentage of total distribution %	9b Total employee contributions \$
		17 Local distribution \$	14 State distribution \$		

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PRAIRIE BANK 1727 OSAGE WAY YOUR CITY, STATE ZIP		1 Date of identifiable event 06/15/17 2 Amount of debt discharged \$ 800.00 3 Interest if included in box 2 \$	OMB No. 1545-1424 <div style="font-size: 2em; font-weight: bold; text-align: center;">2017</div> Form 1099-C	Cancellation of Debt
CREDITOR'S federal identification number 30-600XXXX	DEBTOR'S identification number 601-00-XXXX	4 Debt description CREDIT CARD 5 If checked, the debtor was personally liable for repayment of the debt <input checked="" type="checkbox"/>		Copy B For Debtor 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 taxable income results from this transaction and the IRS determines that it has not been reported.
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		6 Identifiable event code G	7 Fair market value of property \$	
Account number (see instructions)				

Form **1099-C** (keep for your records)
www.irs.gov/form1099c
Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ESSEX BANK 300 MARIN ST. YOUR CITY, STATE ZIP		*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. <div style="font-size: 2em; font-weight: bold; text-align: center;">2017</div> Form 1098	Mortgage Interest Statement		
1 Mortgage interest received from payer(s)/borrower(s) \$ 5,052.00		Copy B For Payer/ Borrower The information in boxes 1 through 10 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 the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.			
RECIPIENT'S/LENDER'S federal identification number 48-100XXXX	PAYER'S/BORROWER'S taxpayer identification no. 601-00-XXXX			2 Outstanding mortgage principal as of 1/1/2017 \$ 145,000.00	3 Mortgage origination date 05/01/2010
PAYER'S/BORROWER'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				4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$
10 Number of mortgaged properties 1		6 Points paid on purchase of principal residence \$			
11 Other REAL ESTATE TAXES PAID: \$895.00		7 Is address of property securing mortgage same as PAYER'S/BORROWER'S address? If "Yes," box is checked <input checked="" type="checkbox"/> If "No," see box 8 or 9, below			
Account number (see instructions)		8 Address of property securing mortgage 9 If property securing mortgage has no address, below is the description of the property			

Form **1098** (Keep for your records)
www.irs.gov/form1098
Department of the Treasury - Internal Revenue Service

CORRECTED

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

Form **1098-T** (keep for your records) www.irs.gov/form1098t Department of the Treasury - Internal Revenue Service



Yuma College

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

Samantha Rollins 300 Dakota Circle Your City, State 00000	1234 15-0000000000
_____ 20 _____	
PAY TO THE ORDER OF _____	\$ <input type="text"/>
_____ DOLLARS	
Adelphi Bank and Trust Anytown, State 00000	
For _____	
: 111000025 : 123456789 1234	

VOID

Advanced Scenario 5: Test Questions

10. Which allowable filing status is most advantageous to Samantha?
- Qualifying Widow
 - Single
 - Married Filing Separately
 - Head of Household
11. Howard is Samantha's qualifying person for which of the following benefits?
- Dependency exemption
 - Child tax credit
 - Earned income credit
 - All of the above
12. What is the credit for child and dependent care expenses shown in the tax and credits section of Samantha's tax return?
- \$840
 - \$882
 - \$630
 - \$600
13. What is the total amount of qualified educational expenses used in the calculation of Samantha's American opportunity credit? \$_____.
14. What is the amount of self-employment tax in the Other Taxes section of Samantha's Form 1040, page 2?
- \$0
 - \$74
 - \$148
 - \$161
15. Samantha's unemployment income does not need to be reported on her tax return.
- True
 - False
16. Where 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

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

Advanced Scenario 6: Quincy and Marian Pike

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 13614-C (October 2017)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-3 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name QUINCY	M.I.	Last name PIKE	Telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name MARIAN	M.I.	Last name PIKE	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 388 NOBLE CIRCLE		Apt #	City YOUR CITY	State YS
4. Your Date of Birth 01/11/1945		5. Your job title RETIRED		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 06/26/1961		8. Your spouse's job title ADMIN ASST		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2017, were you:

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2017? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2017? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance agreement _____

Year of spouse's death _____

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/17 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,050 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
LUCAS PIKE	02/03/01	SON	12	YES	YES	S	YES	NO					

Check appropriate box for each question in each section

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

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)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov> 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)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	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			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		
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

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
 - 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
 - If you are due a refund, would you like:
 - Direct deposit Yes No
 - To purchase U.S. Savings Bonds Yes No
 - To split your refund between different accounts Yes No
 - If you have a balance due, would you like to make a payment directly from your bank account? Yes No
 - 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.**
- Other than English, what language is spoken in your home? **NONE** _____ Prefer not to answer
 - Do you or any member of your household have a disability? Yes No Prefer not to answer
 - Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

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 <i>(optional)</i>	Certified Volunteer Quality Reviewer's name/initials <i>(optional)</i>
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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

a Employee's social security number 310-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 40-000XXXX				1 Wages, tips, other compensation 13,950.00		2 Federal income tax withheld 450.00									
c Employer's name, address, and ZIP code ITASCA CO 25 IMPERIAL LANE YOUR CITY, STATE ZIP				3 Social security wages 14,550.00		4 Social security tax withheld 902.10									
				5 Medicare wages and tips 14,550.00		6 Medicare tax withheld 210.98									
				7 Social security tips		8 Allocated tips									
d Control number				9 Verification code		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. MARIAN PIKE 388 NOBLE CIRCLE YOUR CITY, STATE ZIP				11 Nonqualified plans		12a See instructions for box 12 D 600.00									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD 6,560.00									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS 34-500XXXX		16 State wages, tips, etc. 13,950.00		17 State income tax 127.90		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury—Internal Revenue Service
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

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		1 Gross distribution \$ 17,500.00		OMB No. 1545-0119 2017		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S federal identification number 40-100XXXX		2a Taxable amount \$		Form 1099-R					
RECIPIENT'S name QUINCY PIKE		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>		3 Capital gain (included in box 2a) \$		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.			
RECIPIENT'S identification number 317-00-XXXX		4 Federal income tax withheld \$ 1,750.00		5 Employee contributions /Designated Roth contributions or insurance premiums \$					
RECIPIENT'S name QUINCY PIKE		6 Net unrealized appreciation in employer's securities \$		7 Distribution code(s) IRA/SEP/SIMPLE 7 <input type="checkbox"/>				8 Other \$ %	
Street address (including apt. no.) 388 NOBLE CIRCLE		9a Your percentage of total distribution %		9b Total employee contributions \$ 12,500.00				10 Amount allocable to IRR within 5 years \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		11 1st year of desig. Roth contrib. FATCA filing requirement <input type="checkbox"/>		12 State tax withheld \$		13 State/Payer's state no. \$			
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib. FATCA filing requirement <input type="checkbox"/>		12 State tax withheld \$		14 State distribution \$			
Account number (see instructions)		15 Local tax withheld \$		16 Name of locality \$		17 Local distribution \$			

Form 1099-R www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code ESSEX BANK, CUSTODIAN FOR ROTH IRA OF QUINCY PIKE 300 MARIN STREET YOUR CITY, STATE ZIP		1 Gross distribution \$ 4,500.00	OMB No. 1545-0119 2017	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 0.00	Form 1099-R	
PAYER'S federal identification number 48-100XXX		RECIPIENT'S identification number 317-00-XXXX	2b Taxable amount not determined <input checked="" type="checkbox"/>	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name QUINCY PIKE		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	This information is being furnished to the Internal Revenue Service.
Street address (including apt. no.) 388 NOBLE CIRCLE		5 Employee contributions / Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		7 Distribution code(s) Q	8 Other \$ %	
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	9a Your percentage of total distribution %	9b Total employee contributions \$	
	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
2017 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name Quincy Pike	Box 2. Beneficiary's Social Security Number 317-00-XXXX		
Box 3. Benefits Paid in 2017 \$15,600.00	Box 4. Benefits Repaid to SSA in 2017	Box 5. Net Benefits for 2017 (Box 3 minus Box 4) \$15,600.00	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit: \$12,781.20			
Medicare Part B premiums deducted from your benefits: \$1,258.80			
Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$0		Box 6. Voluntary Federal Income Tax Withholding \$1,560.00	
Total Additions: Benefits for 2017: \$15,600		Box 7. Address 388 Noble Circle Your City, State Zip	
		Box 8. Claim Number (Use this number if you need to contact SSA.)	
Draft as of June 21, 2017 - Subject to Change			
Form SSA-1099-SM (6-2017)		DO NOT RETURN THIS FORM TO SSA OR IRS	

ABC INVESTMENTS

456 Pima Plaza
Your City, YS ZIP

2017 TAX REPORTING STATEMENT

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-DIV* 2017 Dividends and Distributions

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

1a	Total Ordinary Dividends	342.00
1b	Qualified Dividends	310.00
2a	Total Capital Gain Distributions (Includes 2b- 2d)	85.00
2b	Capital Gains that represent Unrecaptured 1250 Gain	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%) Gain	0.00
3	Nondividend Distributions	72.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	15.00
7	Foreign Country or U.S. Possession	0.00
8	Cash Liquidation Distributions	0.00
9	Non-Cash Liquidation Distributions	0.00
10	Exempt Interest Dividends	0.00
11	Specified Private Activity Bond Interest Dividends	0.00
12	State	
13	State Identification No.	
14	State Tax Withheld	0.00

Form 1099-MISC* 2017 Miscellaneous Income

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

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

Form 1099-INT* 2017 Interest Income

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

1	Interest Income	110.00
2	Early Withdrawal Penalty	30.00
3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	
8	Tax-Exempt Interest	150.00
9	Specified Private Activity Bond Interest	0.00
10	Tax-Exempt Bond CUSIP No.	

Summary of 2017 Proceeds From Broker and Barter Exchange Transactions

Sales Price of Stocks, Bonds, etc.	6,350.00
Federal Income Tax Withheld	0.00

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.

ABC INVESTMENTS456 Pima Plaza
Your City, YS ZIP**2017 TAX REPORTING STATEMENT**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 IRSReport 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 Sale or Exchange	1b Date of Acquisition	1e Quantity Sold	2a Sales Price of Stocks, Bonds, etc. (a)	3 Cost or Other Basis (b)	Gain / Loss (-)	5 Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	13 State	15 State Tax Withheld
Dakota Co. Common Stock										
Sale	03/01/2017	09/01/2016	250.000	3,150.00	1,600.00	1,550.00				
TOTALS				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 IRSReport 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 Sale or Exchange	1b Date of Acquisition	1e Quantity Sold	2a Sales Price of Stocks, Bonds, etc. (a)	3 Cost or Other Basis (b)	Gain / Loss (-)	5 Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	13 State	15 State Tax Withheld
Iowa Co. Common Stock										
Sale	02/01/2017	06/23/2004	200.000	3,200.00	2,384.00	816.00				
TOTALS				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.

Name: 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.....	0	
11	Subtract line 5 from line 4. If -0- or less, enter -0-.....	3,000	
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?
- a. \$80
 - b. \$110
 - c. \$150
 - d. \$260
19. How does the code Q on Quincy's Form 1099-R from Essex Bank affect the return?
- a. The entire distribution is **not** taxable.
 - b. Half of the distribution is taxable.
 - c. The entire distribution is taxable.
 - d. There is no such code. The taxpayer must get a corrected Form 1099-R from the bank.
20. What is the amount shown on Form 1040, Line 13 – Capital gain or loss?
- a. \$1,916
 - b. \$2,451
 - c. \$2,366
 - d. \$2,001
21. How much of the \$17,500 gross distribution reported on Form 1099-R is taxable in 2017? \$ _____.
22. Is Quincy's Social Security income taxable?
- a. Yes, a portion of the Social Security income is taxable.
 - b. Yes, all of the Social Security income is taxable.
 - c. No, because their total income is less than \$32,000.
 - d. No, Social Security benefits are never taxable.
23. Are the Pikes entitled to claim an earned income credit for 2017?
- a. No, because their investment income exceeds the amount allowed to claim.
 - b. No, Quincy is over the age of 65.
 - c. No, Lucas is not a qualifying child for purposes of the EIC.
 - d. Yes, they are eligible for the credit.
24. What is the total income tax withholding on the tax return? \$ _____

Advanced Scenario 7: Austin Drake

Directions

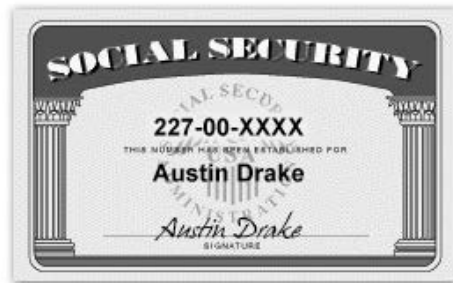
Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

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.



Check appropriate box for each question in each section

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

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)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> 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)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	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			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		
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

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
 - 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
 - If you are due a refund, would you like:
 - Direct deposit Yes No
 - To purchase U.S. Savings Bonds Yes No
 - To split your refund between different accounts Yes No
 - If you have a balance due, would you like to make a payment directly from your bank account? Yes No
 - 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.**
- Other than English, what language is spoken in your home? **NONE** Prefer not to answer
 - Do you or any member of your household have a disability? Yes No Prefer not to answer
 - Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

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

a Employee's social security number 227-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 37-500XXXX				1 Wages, tips, other compensation 19,000.00		2 Federal income tax withheld 2,200.00									
c Employer's name, address, and ZIP code ONEIDA CONSTRUCTION 3604 FORREST TRAIL YOUR CITY, STATE ZIP				3 Social security wages 20,200.00		4 Social security tax withheld 1,252.40									
				5 Medicare wages and tips 20,200.00		6 Medicare tax withheld 292.90									
				7 Social security tips		8 Allocated tips									
d Control number				9 Verification code		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. AUSTIN DRAKE 1551 CONCORD CIRCLE YOUR CITY, STATE ZIP				11 Nonqualified plans		12a See instructions for box 12 D 1,200.00									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD 4,400.00									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS 37-500XXXX		16 State wages, tips, etc. 19,000.00		17 State income tax 1,200.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury—Internal Revenue Service
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BAY FITNESS 8009 PIKE CIR YOUR CITY, STATE ZIP		1 Rents \$		OMB No. 1545-0115 2017		Miscellaneous Income					
		2 Royalties \$		Form 1099-MISC							
PAYER'S federal identification number 38-700XXXX		RECIPIENT'S identification number 227-00-XXXX		3 Other income \$		4 Federal income tax withheld \$		Copy B For Recipient			
				5 Fishing boat proceeds \$		6 Medical and health care payments \$					
RECIPIENT'S name AUSTIN DRAKE 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 Nonemployee compensation \$ 9,850.00		8 Substitute payments in lieu of dividends or interest \$		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.					
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds \$							
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		11						12	
				13 Excess golden parachute payments \$						14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$		17 State/Payer's state no.		18 State income \$			

Form 1099-MISC (keep for your records) www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FORSYTH MORTGAGE COMPANY 9800 SONOMA WAY YOUR CITY, STATE ZIP		*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. OMB No. 1545-0901 2017 Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S federal identification number 37-600XXXX		PAYER'S/BORROWER'S taxpayer identification no. 227-00-XXXX	1 Mortgage interest received from payer(s)/borrower(s) \$ 5,252.00
PAYER'S/BORROWER'S name AUSTIN DRAKE		2 Outstanding mortgage principal as of 1/1/2017 \$ 100,000.00	3 Mortgage origination date 05/01/2013
Street address (including apt. no.) 1551 CONCORD CIRCLE		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		6 Points paid on purchase of principal residence \$	
10 Number of mortgaged properties 1	11 Other Real Estate Tax: \$954	7 Is address of property securing mortgage same as PAYER'S/BORROWER'S address? If "Yes," box is checked <input checked="" type="checkbox"/> If "No," see box 8 or 9, below	
Account number (see instructions)		8 Address of property securing mortgage 9 If property securing mortgage has no address, below is the description of the property	

Copy B For Payer/Borrower

The information in boxes 1 through 10 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 the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.

Form **1098** (Keep for your records) www.irs.gov/form1098 Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number FINANCIAL AID PARTNERS 666 LINCOLN YOUR CITY, STATE ZIP		OMB No. 1545-1576 2017 Form 1098-E	Student Loan Interest Statement
RECIPIENT'S federal identification no. 38-900XXXX	BORROWER'S social security number 227-00-XXXX	1 Student loan interest received by lender \$ 2,650.00	
BORROWER'S name AUSTIN DRAKE		Copy B For Borrower 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 the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.	
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			
Account number (see instructions)		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>	

Form **1098-E** (keep for your records) www.irs.gov/form1098e Department of the Treasury - Internal Revenue Service

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?
\$_____.
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.

Advanced Scenario 8: Robert Wharton

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 qualify 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

Advanced Scenario 4: Martin Huron

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

Advanced Scenario 5: Retest Questions

Directions

Read the information for Samantha Rollins beginning on page 71.

10. Head of Household is the most advantageous allowable filing status Samantha can use.
 - a. True
 - b. False

11. How many qualifying persons does Samantha have for the earned income credit?
 - a. 0
 - b. 1
 - c. 2
 - d. 3

12. What is the credit for child and dependent care expenses in the tax and credits section of Samantha's Form 1040? \$_____.

13. The total amount of qualified educational expenses used in the calculation of Samantha's 2017 American opportunity credit is:
 - a. \$3,300
 - b. \$3,800
 - c. \$4,000
 - d. \$4,240

14. What is the amount of Samantha's self-employment tax in the Other Taxes section of Form 1040, page 2? \$_____.

15. Where 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. Samantha's cancelled debt from Form 1099-C must be included on her federal income 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

Directions

Refer to the scenario information for Quincy and Marian Pike, beginning on page 83.

18. The total amount of taxable interest income shown on Line 8a is \$260.
 - a. True
 - b. False

19. Quincy's entire \$4,500 Roth IRA distribution is taxable.
 - a. True
 - b. False

20. The net capital gain or loss reported on Form 1040, Line 13 is a gain of \$2,366.
 - a. True
 - b. False

21. How much of the \$17,500 gross distribution reported on Form 1099-R from Hickory Corporation is taxable in 2017?
 - a. \$17,500
 - b. \$17,137
 - c. \$17,067
 - d. \$16,797

22. A portion of Quincy's Social Security income is taxable.
 - a. True
 - b. False

23. The Pikes are entitled to an earned income credit for 2017.
 - a. True
 - b. False

24. The total withholding on the tax return is \$2,200.
 - a. True
 - b. False

Advanced Scenario 7: Retest Questions

Directions

Refer to the scenario information for Austin Drake, beginning on page 94.

- 25.** 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
- 26.** 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
- 30.** What is Austin's total itemized deductions on Schedule A, line 29? \$_____.
- 31.** 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

Advanced Scenario 8: Robert Wharton

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 round-trip 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: Test Questions

1. How much can John and Julia claim as qualified lodging expenses?
 - a. \$0
 - b. \$224
 - c. \$336
 - d. \$448
2. How many miles can John and Julia use to calculate their qualified moving expense? _____ 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

Military Scenario 3: Scott and Sandra Greene

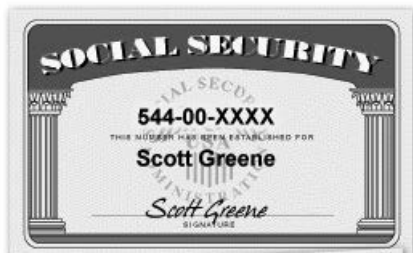
Directions

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.
 - Insurance: \$750.
 - 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.



You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name SCOTT	M.I.	Last name GREENE	Telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name SANDRA	M.I.	Last name GREENE	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 723 CARVER RD		Apt #	City YOUR CITY	State YS ZIP code YOUR ZIP
4. Your Date of Birth 05/09/1953	5. Your job title RETIRED		6. Last year, were you:	
			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 08/02/1966	8. Your spouse's job title RETAIL SALES		9. Last year, was your spouse:	
			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse:				
a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2017, were you:

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2017? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance agreement _____

Widowed Year of spouse's death _____

b. Did you live with your spouse during any part of the last six months of 2017? Yes No

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

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

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/17 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,050 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

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)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> 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)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	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			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		
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

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
 - 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
 - If you are due a refund, would you like:
 - Direct deposit Yes No
 - To purchase U.S. Savings Bonds Yes No
 - To split your refund between different accounts Yes No
 - If you have a balance due, would you like to make a payment directly from your bank account? Yes No
 - 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.**
- Other than English, what language is spoken in your home? **NONE** Prefer not to answer
 - Do you or any member of your household have a disability? Yes No Prefer not to answer
 - Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

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

a Employee's social security number 410-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 40-500XXXX				1 Wages, tips, other compensation 25,600.00		2 Federal income tax withheld 2,510.00									
c Employer's name, address, and ZIP code BLOOMFIELD DEPARTMENT STORE 5330 PORTER YOUR CITY, STATE ZIP				3 Social security wages 25,600.00		4 Social security tax withheld 1,587.20									
				5 Medicare wages and tips 25,600.00		6 Medicare tax withheld 371.20									
				7 Social security tips		8 Allocated tips									
d Control number				9 Verification code		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. SANDRA GREENE 723 CARVER RD YOUR CITY, STATE ZIP				11 Nonqualified plans		12a See instructions for box 12									
				13 Statutory employee Retirement Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS 40-500XXXX		16 State wages, tips, etc. 25,600.00		17 State income tax 972.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2017** Department of the Treasury—Internal Revenue Service
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employee's social security number 410-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 40-600XXXX				1 Wages, tips, other compensation 8,400.00		2 Federal income tax withheld 560.00									
c Employer's name, address, and ZIP code DFAS P.O. BOX 9999 IOWA CITY, IOWA 52240				3 Social security wages 8,400.00		4 Social security tax withheld 520.80									
				5 Medicare wages and tips 8,400.00		6 Medicare tax withheld 121.80									
				7 Social security tips		8 Allocated tips									
d Control number				9 Verification code		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. SANDRA GREENE 723 CARVER RD YOUR CITY, STATE ZIP				11 Nonqualified plans		12a See instructions for box 12									
				13 Statutory employee Retirement Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS 40-600XXXX		16 State wages, tips, etc. 8,400.00		17 State income tax 345.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2 Wage and Tax Statement** **2017** Department of the Treasury—Internal Revenue Service
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code EATON INC 941 FREMONT AVENUE YOUR CITY, STATE ZIP		1 Gross distribution \$ 10,000.00 2a Taxable amount \$ 9,100.00	OMB No. 1545-0119 2017 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S federal identification number 40-700XXXX	RECIPIENT'S identification number 544-00-XXXX	2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.	
RECIPIENT'S name SCOTT GREENE Street address (including apt. no.) 723 CARVER RD City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,000.00	6 Net unrealized appreciation in employer's securities \$	
5 Employee contributions / Designated Roth contributions or insurance premiums \$		7 Distribution code(s) 7	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	This information is being furnished to the Internal Revenue Service.
9a Your percentage of total distribution %		9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$ 520.00	13 State/Payer's state no. YS/40-700XXXX	14 State distribution \$ 9,100.00
Account number (see instructions)		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

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?
- Rental income and expenses are reported on Schedule E.
 - Rental income is reported on Schedule E and rental expenses are reported on Schedule A.
 - Scott's rental income should not be reported on their joint return.
 - Net rental expenses are reported on Form 1040, Line 21.
12. What is Scott's net rental real estate income?
- \$4,905
 - \$5,055
 - \$5,805
 - \$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.
- True
 - False
14. What form should Sandra use to deduct her ordinary and necessary expenses as a reservist?
- Schedule A
 - Schedule C or C-EZ
 - Form 2106 or 2106-EZ
 - Schedule E
15. What is the total federal income tax withheld on Form 1040, page 2?
- \$1,000
 - \$2,510
 - \$3,070
 - \$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 round-trip 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

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? (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 **not** need to be reported on their tax return.
 - 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: 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

Directions

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

10. The correct amount of total wages reported on Form 1040, line 7 is \$22,200.
 - a. True
 - b. False

11. 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 \$_____.

14. 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

15. 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

International Scenario 3: Jeff and Jane Oneida

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.

Intake/Interview & Quality Review Sheet

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name JEFF	M.I.	Last name ONEIDA	Telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name JANE	M.I.	Last name ONEIDA	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 240 HAUPTSTRASSE		Apt #	City KAUFBEUREN	State GERMANY ZIP code 87600
4. Your Date of Birth 10/03/1982	5. Your job title MANAGER		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 12/21/1984	8. Your spouse's job title CLERK		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2017, were you: Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2017? Yes No
 Divorced Date of final decree _____
 Legally Separated Date of separate maintenance agreement _____
 Widowed Year of spouse's death _____

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/17 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,050 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Check appropriate box for each question in each section

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

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)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> 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)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	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			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		
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

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
 - 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
 - If you are due a refund, would you like:
 - Direct deposit Yes No
 - To purchase U.S. Savings Bonds Yes No
 - To split your refund between different accounts Yes No
 - If you have a balance due, would you like to make a payment directly from your bank account? Yes No
 - 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.**
- Other than English, what language is spoken in your home? **NONE** _____ Prefer not to answer
 - Do you or any member of your household have a disability? Yes No Prefer not to answer
 - Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

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 <i>(optional)</i>	Certified Volunteer Quality Reviewer's name/initials <i>(optional)</i>
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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

a Employee's social security number 511-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 42-500XXXX		1 Wages, tips, other compensation 52,000.00		2 Federal income tax withheld 6,200.00					
c Employer's name, address, and ZIP code US CONSULATE 3000 BAHNHOFSTRASSE 87600 KAUFBEUREN, GERMANY		3 Social security wages 52,000.00		4 Social security tax withheld 3,224.00					
		5 Medicare wages and tips 52,000.00		6 Medicare tax withheld 754.00					
		7 Social security tips		8 Allocated tips					
d Control number		9 Verification code		10 Dependent care benefits					
e Employee's first name and initial Last name Suff. JANE ONEIDA 240 HAUPTSTRASSE 87600 KAUFBEUREN, GERMANY		11 Nonqualified plans		12a See instructions for box 12 DD 5,400.00					
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b					
		14 Other		12c					
				12d					
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			

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

2017

Department of the Treasury—Internal Revenue Service

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

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

International Scenario 3: Retest Questions

Directions

Refer to the scenario information for Jeff and Jane Oneida, beginning on page 134.

7. Jeff must use Form 2555 or Form 2555-EZ to exclude his foreign wages on the tax return.
 - a. True
 - b. False

8. The interest paid by Viterbo Bank does not have to be included in Jeff and Jane's income on Form 1040.
 - a. True
 - b. False

9. Jeff meets the requirements of the bona fide residence test and can exclude his foreign earned income.
 - a. True
 - b. False

10. What is the correct amount of federal income tax withheld on Jeff and Jane's Form 1040, page 2? \$_____

11. How much of Jeff and Jane's foreign earned income is excluded on their tax return?
 - a. \$0
 - b. \$35,000
 - c. \$52,000
 - d. \$87,000

12. Jane can claim the foreign earned income exclusion for her U.S. government salary.
 - a. True
 - b. False

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

HSA Scenario 3: Judy Young

Interview Notes

- 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

HSA Scenario 4: Carl and Monica Smith

Interview Notes

- 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

HSA Scenario 5: Peggy Walker

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.



Form 13614-C (October 2017)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-3 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name PEGGY	M.I.	Last name WALKER	Telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 65421 SW 17TH ST			Apt #	City YOUR CITY
State YS		ZIP code YOUR ZIP		
4. Your Date of Birth 05/20/1969	5. Your job title MANAGER		6. Last year, were you:	
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse:				

Part II – Marital Status and Household Information

1. As of December 31, 2017, were you:

<input checked="" type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
<input type="checkbox"/> Married	a. If Yes, Did you get married in 2017? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Divorced	b. Did you live with your spouse during any part of the last six months of 2017? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Legally Separated	Date of final decree _____
<input type="checkbox"/> Widowed	Date of separate maintenance agreement _____
	Year of spouse's death _____

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/17 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,050 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
MARCUS WALKER	1/18/1997	SON	12	YES	YES	S	YES	NO						

Check appropriate box for each question in each section

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

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)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> 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)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	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			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		
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

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
 - 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
 - If you are due a refund, would you like:
 - Direct deposit Yes No
 - To purchase U.S. Savings Bonds Yes No
 - To split your refund between different accounts Yes No
 - If you have a balance due, would you like to make a payment directly from your bank account? Yes No
 - 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.**
- Other than English, what language is spoken in your home? **NONE** Prefer not to answer
 - Do you or any member of your household have a disability? Yes No Prefer not to answer
 - Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

a Employee's social security number 441-00-XXXX		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) 44-100XXXX		1 Wages, tips, other compensation 34,620.00	2 Federal income tax withheld 2,369.00			
c Employer's name, address, and ZIP code WILLIAMS MANUFACTURING 2520 AUSTIN BLVD YOUR CITY, STATE ZIP		3 Social security wages 34,620.00	4 Social security tax withheld 2,146.44			
		5 Medicare wages and tips 34,620.00	6 Medicare tax withheld 501.99			
		7 Social security tips	8 Allocated tips			
d Control number		9 Verification code	10 Dependent care benefits			
e Employee's first name and initial Last name Suff. PEGGY WALKER 65421 SW 17TH ST YOUR CITY, STATE ZIP		11 Nonqualified plans		12a See instructions for box 12 W 600.00		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b			
		14 Other		12c		
f Employee's address and ZIP code		12d				
15 State	Employer's state ID number YS 44-100XXXX	16 State wages, tips, etc. 34,620.00	17 State income tax 456.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury—Internal Revenue Service
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number HEALTHCARE TRUSTEE OF AMERICA 123 MAIN STREET YOUR CITY, STATE ZIP		OMB No. 1545-1517 2017 Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
PAYER'S federal identification number 44-400XXXX	RECIPIENT'S identification number 441-00-XXXX	1 Gross distribution \$ 1,630.00	2 Earnings on excess cont. \$	
RECIPIENT'S name PEGGY WALKER Street address (including apt. no.) 65421 SW 17TH STREET City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		3 Distribution code 1	4 FMV on date of death \$	
Account number (see instructions)		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		

Form **1099-SA** (keep for your records) www.irs.gov/form1099sa Department of the Treasury - Internal Revenue Service

HSA Scenario 5: Test Questions

12. The amount of Peggy Walker's health savings account deduction reported on Form 1040, line 25 is \$1,500.
- a. True
 - b. False
13. How much of Peggy's HSA distribution is taxable?
- a. \$0
 - b. \$140
 - c. \$175
 - d. \$315
14. The amount of unreimbursed qualified medical expenses reported on Form 8889, line 15 is \$_____.
15. What 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 \$_____.

HSA Scenario 3: Judy Young

Interview Notes

- 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

HSA Scenario 4: Carl and Monica Smith

Interview Notes

- 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

9. Carl's HSA deduction amount on Form 1040, line 25, is \$_____.
10. The amount Carl paid for long-term care insurance is a qualified medical expense for HSA purposes.
 - 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

HSA Scenario 5: Peggy Walker

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

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. 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. ITINs that have not been used on a federal tax return at least once in the last _____ consecutive years will expire.
- One
 - Two
 - Three
 - Four
5. The American opportunity tax credit (AOTC) is:
- Available for an unlimited number of years for postsecondary and graduate education costs.
 - Available for only four years for students enrolled in a degree, certificate or other credential program.
 - Payable up to a maximum of \$5,000 per year.
 - Available only for costs of the oldest dependent attending college in a single tax year.
6. A taxpayer can claim a coverage exemption for him/herself or another member of the tax 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.
- Coverage is considered unaffordable if the individual's **required contribution** is more than _____ of household income.
- 8%
 - 8.12%
 - 8.16%
 - 8.20%
7. A taxpayer who is age 65 or older and itemizes their deductions are subject to a _____ AGI threshold for medical and dental expenses.
- 0%
 - 2%
 - 7.5%
 - 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

Return Preparation: Samantha Rollins

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.

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-3 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name SAMANTHA	M.I.	Last name ROLLINS	Telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 300 DAKOTA CIRCLE	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
4. Your Date of Birth 04/15/1975	5. Your job title MANAGEMENT ASSISTANT	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse:				
		a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part II – Marital Status and Household Information

1. As of December 31, 2017, were you: Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2017? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2017? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance agreement _____

Year of spouse's death **2016**

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/17 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,050 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
MEREDITH ROLLINS	08/01/98	DAUGHTER	12	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						

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify <u>Form 1099-C</u>

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Medical expenses? (including health insurance premiums)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Home mortgage interest? (Form 1098)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

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)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Have health care coverage?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov/> 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)	MEC Entire Year	No MEC	Part Year MEC (mark months with coverage)	Exemption (mark months exemptions applies)	Exemption All Year	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			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		
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

- Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
 - 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
 - If you are due a refund, would you like:
 - Direct deposit Yes No
 - To purchase U.S. Savings Bonds Yes No
 - To split your refund between different accounts Yes No
 - If you have a balance due, would you like to make a payment directly from your bank account? Yes No
 - 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.**
- Other than English, what language is spoken in your home? **NONE** Prefer not to answer
 - Do you or any member of your household have a disability? Yes No Prefer not to answer
 - Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer

Additional comments

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

a Employee's social security number 601-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) 34-600XXXX				1 Wages, tips, other compensation 38,150.00		2 Federal income tax withheld 2,400.00									
c Employer's name, address, and ZIP code GILMER CORP 2250 DELTA AVENUE YOUR CITY, STATE ZIP				3 Social security wages 38,150.00		4 Social security tax withheld 2,365.30									
				5 Medicare wages and tips 38,150.00		6 Medicare tax withheld 553.18									
				7 Social security tips		8 Allocated tips									
d Control number				9 Verification code		10 Dependent care benefits									
e Employee's first name and initial Last name Suff. SAMANTHA ROLLINS 300 DAKOTA CIRCLE YOUR CITY, STATE ZIP				11 Nonqualified plans		12a See instructions for box 12 DD 8,202.00									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number YS 34-600XXXX		16 State wages, tips, etc. 38,150.00		17 State income tax 1,472.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2017

Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

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 Unemployment compensation \$ 1,200.00		OMB No. 1545-0120 2017		Certain Government Payments	
PAYER'S federal identification number 35-700XXXX		2 State or local income tax refunds, credits, or offsets \$		Form 1099-G			
RECIPIENT'S name SAMANTHA ROLLINS		3 Box 2 amount is for tax year		4 Federal income tax withheld \$ 120.00		Copy B For Recipient 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.	
Street address (including apt. no.) 300 DAKOTA CIRCLE		5 RTAA payments \$		6 Taxable grants \$			
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		7 Agriculture payments \$		8 If checked, box 2 is trade or business income <input type="checkbox"/>			
Account number (see instructions)		9 Market gain \$		11 State income tax withheld \$			
		10a State		10b State identification no.			

Form 1099-G (keep for your records) www.irs.gov/form1099g Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. KENT COMPANY 743 COLQUITT WAY YOUR CITY, STATE ZIP		1 Rents \$	OMB No. 1545-0115 2017 Form 1099-MISC	Miscellaneous Income
		2 Royalties \$		
		3 Other income \$	4 Federal income tax withheld \$	
		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
PAYER'S federal identification number 38-300XXXX	RECIPIENT'S identification number 601-00-XXXX	7 Nonemployee compensation \$ 1,200.00	8 Substitute payments in lieu of dividends or interest \$	Copy B For Recipient 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.
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		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	11	12	
13a Section 409A deferrals \$	13b Section 409A income \$	13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$	
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$

Form **1099-MISC** (keep for your records) www.irs.gov/form1099misc Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code PRAIRIE BANK CUSTODIAN FOR THE IRA OF SAMANTHA ROLLINS 1727 OSAGE WAY YOUR CITY, STATE ZIP		1 Gross distribution \$ 3,200.00	OMB No. 1545-0119 2017 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 3,200.00		
		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	
		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	
PAYER'S federal identification number 30-600XXXX	RECIPIENT'S identification number 601-00-XXXX	5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the Internal Revenue Service.
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		7 Distribution code(s) 1	8 Other \$ %	
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. \$	9a Your percentage of total distribution %	9b Total employee contributions \$	
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$	13 State/Payer's state no.	
		15 Local tax withheld \$	16 Name of locality	17 Local distribution \$

Form **1099-R** www.irs.gov/form1099r Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. PRAIRIE BANK 1727 OSAGE WAY YOUR CITY, STATE ZIP		1 Date of identifiable event 06/15/17	OMB No. 1545-1424
		2 Amount of debt discharged \$ 800.00	2017
		3 Interest if included in box 2 \$	
CREDITOR'S federal identification number 30-600XXXX	DEBTOR'S identification number 601-00-XXXX	4 Debt description CREDIT CARD	
DEBTOR'S name SAMANTHA ROLLINS		5 If checked, the debtor was personally liable for repayment of the debt <input checked="" type="checkbox"/>	
Street address (including apt. no.) 300 DAKOTA CIRCLE		6 Identifiable event code G	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		7 Fair market value of property \$	
Account number (see instructions)			

Cancellation of Debt

Copy B For Debtor

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 taxable income results from this transaction and the IRS determines that it has not been reported.

Form **1099-C** (keep for your records) www.irs.gov/form1099c Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ESSEX BANK 300 MARIN ST. YOUR CITY, STATE ZIP		*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.	OMB No. 1545-0901
			2017
		Form 1098	
RECIPIENT'S/LENDER'S federal identification number 48-100XXXX		1 Mortgage interest received from payer(s)/borrower(s) \$ 5,052.00	3 Mortgage origination date 05/01/2010
PAYER'S/BORROWER'S taxpayer identification no. 601-00-XXXX		2 Outstanding mortgage principal as of 1/1/2017 \$ 145,000.00	
PAYER'S/BORROWER'S name SAMANTHA ROLLINS		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$
Street address (including apt. no.) 300 DAKOTA CIRCLE		6 Points paid on purchase of principal residence \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		7 Is address of property securing mortgage same as PAYER'S/BORROWER'S address? If "Yes," box is checked <input checked="" type="checkbox"/> If "No," see box 8 or 9, below	
10 Number of mortgaged properties 1		8 Address of property securing mortgage	
11 Other REAL ESTATE TAXES PAID: \$895.00		9 If property securing mortgage has no address, below is the description of the property	
Account number (see instructions)			

Mortgage Interest Statement

Copy B For Payer/Borrower

The information in boxes 1 through 10 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 the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.

Form **1098** (Keep for your records) www.irs.gov/form1098 Department of the Treasury - Internal Revenue Service

CORRECTED

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

Form **1098-T** (keep for your records) www.irs.gov/form1098t Department of the Treasury - Internal Revenue Service



Yuma College

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

Samantha Rollins 300 Dakota Circle Your City, State 00000		1234 15-0000000000
_____ 20 _____		
PAY TO THE ORDER OF _____	\$ _____	
_____		DOLLARS
Adelphi Bank and Trust Anytown, State 00000		
For _____		
: 111000025 : 123456789 1234		

VOID

Return Preparation Scenario: Test Questions

10. Which allowable filing status is most advantageous to Samantha?
- Qualifying Widow
 - Single
 - Married Filing Separately
 - Head of Household
11. Howard is Samantha's qualifying person for which of the following benefits?
- Dependency exemption
 - Child tax credit
 - Earned income credit
 - All of the above
12. What is the total amount of qualified educational expenses used in the calculation of Samantha's American opportunity credit? \$_____.
13. What is the amount of self-employment tax in the Other Taxes section of Samantha's Form 1040, page 2?
- \$0
 - \$74
 - \$148
 - \$161
14. Where 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
15. Samantha qualifies for an exception to the 10% additional tax on the early distribution from her IRA.
- True
 - False



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.

10. Head of Household is the most advantageous allowable filing status Samantha can use.
 - a. True
 - b. False

11. How many qualifying persons does Samantha have for the earned income credit?
 - a. 0
 - b. 1
 - c. 2
 - d. 3

12. The total amount of qualified educational expenses used in the calculation of Samantha's 2017 American opportunity credit is:
 - a. \$3,300
 - b. \$3,800
 - c. \$4,000
 - d. \$4,240

13. What is the amount of Samantha's self-employment tax in the Other Taxes section of Form 1040, page 2? \$_____.

14. Samantha's cancelled debt from Form 1099-C must be included on her federal income tax return, Line 21, as other income.
 - a. True
 - b. False

15. 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



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.

Residency Status, Form 8843, and Filing Status

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.

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

Department of the Treasury
Internal Revenue Service

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

For the year January 1—December 31, 2017, or other tax year

Attachment
Sequence No. **102**

beginning _____, 2017, and ending _____, 20_____.

Your first name and initial _____ Last name _____ Your U.S. taxpayer identification number, if any _____

Fill in your addresses only if you are filing this form by itself and not with your tax return

Address in country of residence _____

Address in the United States _____

Part I General Information

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶ _____
- b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions. _____
- 2 Of what country or countries were you a citizen during the tax year? _____
- 3a What country or countries issued you a passport? _____
- b Enter your passport number(s) ▶ _____
- 4a Enter the actual number of days you were present in the United States during:
2017 _____ 2016 _____ 2015 _____
- b Enter the number of days in 2017 you claim you can exclude for purposes of the substantial presence test ▶ _____

Part II Teachers and Trainees

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2017 ▶ _____
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ▶ _____
- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2011 _____ 2012 _____
2013 _____ 2014 _____ 2015 _____ 2016 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2011 through 2016)? Yes No
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

Part III Students

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2017 ▶ _____
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2017 ▶ _____
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2011 _____ 2012 _____
2013 _____ 2014 _____ 2015 _____ 2016 _____. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years? Yes No
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2017, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? Yes No
- 14 If you checked the "Yes" box on line 13, explain ▶ _____

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2017 and the dates of competition ▶ _____

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s) ▶ _____

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.

Part V 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 on line 17a ▶ _____

c Enter the date you actually left the United States ▶ _____

18 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 Date

Sign here only if you are filing this form by itself and not with your tax return

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.

▶ _____ ▶ _____
Your signature Date

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.

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

2017

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form1040NREZ for instructions and the latest information.

Please print or type. See separate instructions.	Your first name and initial	Last name	Identifying number (see instructions)
	Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.		
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.		
	Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status Check only one box.	1 <input type="checkbox"/> Single nonresident alien		2 <input type="checkbox"/> Married nonresident alien	
	3	Wages, salaries, tips, etc. Attach Form(s) W-2	3	
	4	Taxable refunds, credits, or offsets of state and local income taxes	4	
	5	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	
	8	Scholarship and fellowship grants excluded	8	
	9	Student loan interest deduction	9	
	10	Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income	10	
	11	Itemized deductions (see instructions)	11	
	12	Subtract line 11 from line 10	12	
	13	Exemption (see instructions)	13	
	14	Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-	14	
	15	Tax. Find your tax in the tax table in the instructions	15	
	16	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	16	
	17	Add lines 15 and 16. This is your total tax	17	
	18a	Federal income tax withheld from Form(s) W-2 and 1099-R	18a	
	18b	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	

Refund	22	If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid	22	
	23a	Amount of line 22 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	23a	
	b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	d	Account number		
Direct deposit? See instructions.	e	If you want your refund check mailed to an address outside the United States not shown above, enter that address here:		
	24	Amount of line 22 you want applied to your 2018 estimated tax	24	

Amount You Owe	25	Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions	25	
	26	Estimated tax penalty (see instructions)	26	

Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name	Phone no.	Personal identification number (PIN)

Sign Here Keep a copy of this return for your records.	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.			
	Your signature	Date	Your occupation in the United States	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Schedule OI—Other Information (see instructions)
Answer all questions

- A** Of what country or countries were you a citizen or national during the tax year?
- B** In what country did you claim residence for tax purposes during the tax year?
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States? **Yes** **No**
- D** Were you ever:
1. A U.S. citizen? **Yes** **No**
2. A green card holder (lawful permanent resident) of the United States? **Yes** **No**
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.
- E** 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 status on the last day of the tax year.
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? **Yes** **No**
If you answered "Yes," indicate the date and nature of the change. ▶
- G** 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 **Canada** **Mexico**

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
2015, 2016, and 2017
- I** Did you file a U.S. income tax return for any prior year? **Yes** **No**
If "Yes," give the latest year and form number you filed ▶
- J** Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, 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 the 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 year

- (e) 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** **No**
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? **Yes** **No**
If "Yes," attach a copy of the Competent Authority determination letter to your return.

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

Scenario 3: Sai Singh

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 withholding 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.

a Employee's social security number XXX-XX-XXXX		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) XX-XXXXXX		1 Wages, tips, other compensation 27,200.00	2 Federal income tax withheld 2,900.00		
c Employer's name, address, and ZIP code FIRST UNIVERSITY 486 MAIN STREET TOWN, NY 14200		3 Social security wages	4 Social security tax withheld		
		5 Medicare wages and tips	6 Medicare tax withheld		
		7 Social security tips	8 Allocated tips		
d Control number		9 Verification code	10 Dependent care benefits		
e Employee's first name and initial Last name SAI SINGH 23 INDIA BLVD TOWN, NY 14200		Suff. 11 Nonqualified plans	12a See instructions for box 12		
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		
		14 Other	12c		
15 State Employer's state ID number NY XX-XXXXXX		16 State wages, tips, etc. 27,200.00	17 State income tax 900.00	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury—Internal Revenue Service
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form1040NREZ for instructions and the latest information.

Please print or type. See separate instructions.

Your first name and initial	Last name	Identifying number (see instructions)
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.		
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.		
Foreign country name	Foreign province/state/county	Foreign postal code

Filing Status
Check only one box.

1 Single nonresident alien 2 Married nonresident alien

3	Wages, salaries, tips, etc. Attach Form(s) W-2	3	
4	Taxable refunds, credits, or offsets of state and local income taxes	4	
5	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	
8	Scholarship and fellowship grants excluded	8	
9	Student loan interest deduction	9	
10	Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income	10	
11	Itemized deductions (see instructions)	11	
12	Subtract line 11 from line 10	12	
13	Exemption (see instructions)	13	
14	Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-	14	
15	Tax. Find your tax in the tax table in the instructions	15	
16	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	16	
17	Add lines 15 and 16. This is your total tax	17	
18a	Federal income tax withheld from Form(s) W-2 and 1099-R	18a	
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	

Refund

22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you **overpaid**

23a Amount of line 22 you want **refunded to you**. If Form 8888 is attached, check here

b Routing number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

 c Type: Checking Savings

d Account number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

e If you want your refund check mailed to an address outside the United States not shown above, enter that address here:

24 Amount of line 22 you want **applied to your 2018 estimated tax**

Amount You Owe

25 **Amount you owe.** Subtract line 21 from line 17. For details on how to pay, see instructions

26 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete the following. No

Designee's name Phone no. Personal identification number (PIN)

Sign Here

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.

Your signature Date Your occupation in the United States

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name Firm's EIN

Firm's address Phone no.

Schedule OI—Other Information (see instructions)
Answer all questions

A Of what country or countries were you a citizen or national during the tax year?

B In what country did you claim residence for tax purposes during the tax year?

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? **Yes** **No**

D Were you ever:
1. A U.S. citizen? **Yes** **No**
2. A green card holder (lawful permanent resident) of the United States? **Yes** **No**
 If you answer "Yes" to **(1)** or **(2)**, see Pub. 519, chapter 4, for expatriation rules that may apply to you.

E 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 status on the last day of the tax year.

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? **Yes** **No**
 If you answered "Yes," indicate the date and nature of the change. ▶

G 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 **Canada** **Mexico**

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
 2015, 2016, and 2017

I Did you file a U.S. income tax return for any prior year? **Yes** **No**
 If "Yes," give the latest year and form number you filed ▶

J Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, 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 the 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 year

(e) 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** **No**
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? **Yes** **No**
 If "Yes," attach a copy of the Competent Authority determination letter to your return.

Scenario 3: Sai Singh Test Questions

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

Scenario 4: Sumon Azim


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.

a Employee's social security number XXX-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile						
b Employer identification number (EIN) XX-XXXXXX			1 Wages, tips, other compensation 11,560.00		2 Federal income tax withheld 780.00									
c Employer's name, address, and ZIP code COLLEGE TOWN UNIVERSITY 23 SOUTHWEST STREET COLLEGE TOWN, VA 23000			3 Social security wages		4 Social security tax withheld									
			5 Medicare wages and tips		6 Medicare tax withheld									
			7 Social security tips		8 Allocated tips									
d Control number			9 Verification 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			11 Nonqualified plans		12a See instructions for box 12									
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b									
			14 Other		12c									
					12d									
f Employee's address and ZIP code			15 State Employer's state ID number VA XX-XXXXXX		16 State wages, tips, etc. 11,560.00		17 State income tax 110.00		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

2017

Department of the Treasury—Internal Revenue Service

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

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

2017

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form1040NREZ for instructions and the latest information.

Please print or type. See separate instructions.

Your first name and initial		Last name		Identifying number (see instructions)	
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.					
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.					
Foreign country name		Foreign province/state/county		Foreign postal code	

Filing Status
Check only one box.

1 Single nonresident alien 2 Married nonresident alien

3	Wages, salaries, tips, etc. Attach Form(s) W-2	3	
4	Taxable refunds, credits, or offsets of state and local income taxes	4	
5	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	
8	Scholarship and fellowship grants excluded	8	
9	Student loan interest deduction	9	
10	Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income	10	
11	Itemized deductions (see instructions)	11	
12	Subtract line 11 from line 10	12	
13	Exemption (see instructions)	13	
14	Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-	14	
15	Tax. Find your tax in the tax table in the instructions	15	
16	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	16	
17	Add lines 15 and 16. This is your total tax	17	
18a	Federal income tax withheld from Form(s) W-2 and 1099-R	18a	
18b	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	

Refund

22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you **overpaid**

23a Amount of line 22 you want **refunded to you**. If Form 8888 is attached, check here

b Routing number

c Type: Checking Savings

d Account number

e If you want your refund check mailed to an address outside the United States not shown above, enter that address here:

24 Amount of line 22 you want **applied to your 2018 estimated tax**

Amount You Owe

25 **Amount you owe.** Subtract line 21 from line 17. For details on how to pay, see instructions

26 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. Yes. Complete the following. No

Designee's name Phone no. Personal identification number (PIN)

Sign Here

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.

Your signature Date Your occupation in the United States

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date

Firm's name Firm's EIN

Firm's address Phone no.

Check if self-employed PTIN

Schedule OI—Other Information (see instructions)
Answer all questions

A Of what country or countries were you a citizen or national during the tax year?

B In what country did you claim residence for tax purposes during the tax year?

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? **Yes** **No**

D Were you ever:
1. A U.S. citizen? **Yes** **No**
2. A green card holder (lawful permanent resident) of the United States? **Yes** **No**
 If you answer "Yes" to **(1)** or **(2)**, see Pub. 519, chapter 4, for expatriation rules that may apply to you.

E 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 status on the last day of the tax year.

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? **Yes** **No**
 If you answered "Yes," indicate the date and nature of the change. ▶

G 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 **Canada** **Mexico**

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during:
 2015, 2016, and 2017

I Did you file a U.S. income tax return for any prior year? **Yes** **No**
 If "Yes," give the latest year and form number you filed ▶

J Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, 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 the 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 year

(e) 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** **No**
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? **Yes** **No**
 If "Yes," attach a copy of the Competent Authority determination letter to your return.

Scenario 4: Sumon Azim Test Questions

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

Refunds, Deductions, and the Best Form to Use

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. Liam 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 www.irs.gov, 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: <https://www.irs.gov/Individuals/Site-Coordinator-Corner>.

Mobile App

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

and much more!

Your direct link to tax information 24/7:

www.irs.gov

www.irs.gov