



# 4695 (PR)

## VITA/TCE Puerto Rico Volunteer Test

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

2017 RETURNS



Take your VITA/TCE training online at [www.irs.gov](http://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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### Test Instructions

This is an open-book test. You may use Publication 4696(PR), *VITA/TCE Puerto Rico Resource Guide*, and any other materials that you will use as a volunteer. Please complete the test on your own. **You should round all fractions to four decimal places.**

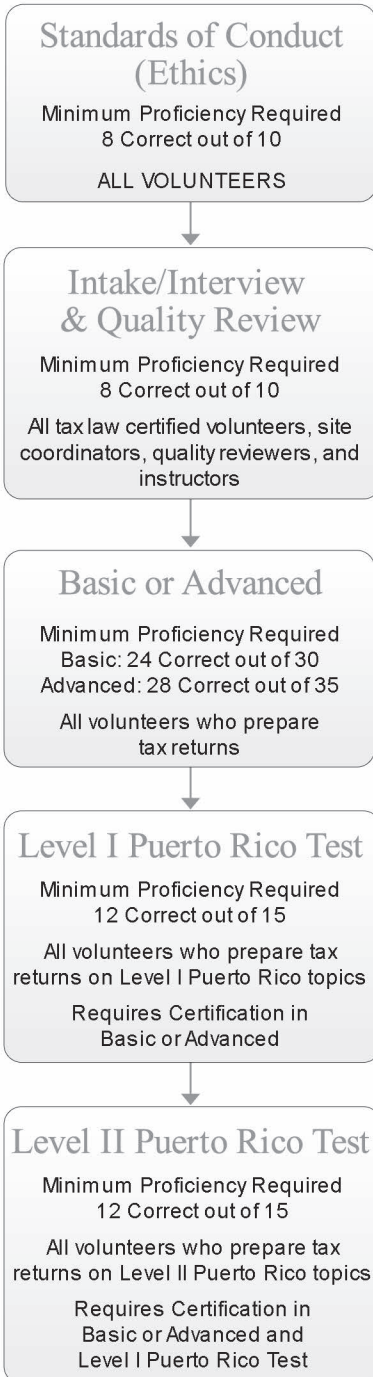
There are **two** levels for the Puerto Rico course and test – **Level I PR** and **Level II PR**.

A list of topics for each level is outlined below in the **Test Contents** chart.

It is recommended that you use the **Practice Lab** (explained later) in Link & Learn Taxes to prepare the tax returns for the test scenarios. You can answer the questions in the test booklet and then complete the certification test online using Link & Learn Taxes. Be sure to read each question carefully before you enter your answer online. Online test scoring is immediate. Go to the Link & Learn Taxes e-learning application at [www.linklearncertification.com](http://www.linklearncertification.com) or at [www.irs.gov](http://www.irs.gov), using the keyword search: Link and Learn Taxes.

To participate in the VITA/TCE Program:

- The Volunteer Standards of Conduct certification is required for all volunteers.
- The Intake/Interview & Quality Review Test, plus either Basic or Advanced certification is required for all volunteers who answer tax law questions, prepare returns, or transmit returns.
- Volunteers may proceed to **Puerto Rico Level I** after certification in Basic or Advanced.
- Volunteers may proceed to **Puerto Rico Level II** after certification in Puerto Rico Level I.
- Each test must be passed with a minimum score of **80%**.
- If you do not achieve passing score of at least 80%, you should discuss this with your instructor or Site Coordinator.



Test Contents	Certification
Filing Requirements	Level I
Source of Income	Level I
Standard Deduction	Level I
Additional Child Tax Credit	Level I
Adjustments to Income	Level II
Itemized Deductions	Level II
Social Security Benefits	Level II
Foreign Tax Credit	Level II
Self Employment Tax	Level II



## Resources to Help You Successfully Complete Your Certification

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### VITA/TCE Puerto Rico Resource Guide

Publication 4696(PR), VITA/TCE Puerto Rico Resource Guide, provides worksheets, charts, credit eligibility rules, information, and TaxSlayer® Pro Desktop User Guide. Always take Publication 4696(PR) to the VITA/TCE tax preparation site. It is a key reference used during the certification and return preparation processes.

### Practice Lab

The Practice Lab is a tool available through Link & Learn Taxes at <https://vita.taxslayerpro.com/IRSTraining> or at [www.irs.gov](http://www.irs.gov). The Practice Lab is the tax preparation software (TaxSlayer Pro) developed for VITA/TCE volunteers. There will be a Practice Lab link included in each course. Access the Practice Lab with a universal password for all VITA/TCE volunteers, provided by your instructor or the IRS representative for the volunteer program. Next, you will need to enter an email address and create a user name and password. Once you have created your user name and alphanumeric password (at least six characters); you can sign in to Practice Lab. **The Practice Lab is for training purposes only.** When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice.

### 2017 Tax Tables, Worksheets, and Blank Tax Forms

Tax tables, worksheets, and blank forms are not included in the VITA/TCE training products. They are available for download from the Internet by going to [www.irs.gov](http://www.irs.gov).

- Form 1040, *U.S. Individual Income Tax Return*, and Instructions
- Form 1040-PR, *Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico)*, and Instructions
- Form 1116, *Foreign Tax Credit*
- Schedule 8812, *Child Tax Credit*
- Publication 575, *Pension and Annuity Income*, which includes the Simplified Method Worksheet
- Publication 915, *Social Security Benefits and Equivalent Railroad Retirement Benefits*, Worksheet 1: Figuring Your Taxable Benefits
- Publication 972, *Child Tax Credit*
- Publication 1321, *Special Instructions For Bona Fide Residents Of Puerto Rico Who Must File A U.S. Individual Income Tax Return*
- Publication 570, *Tax Guide for Individuals With Income From U.S. Possessions*

### Certification

Certification is required for all volunteers who prepare or review tax returns in the VITA/TCE Program. There is no retest for this course. If you do not pass the test, please work with your Site Coordinator to determine if you can provide volunteer assistance.

## **Consolidated Answer Sheet**

The preferred method for certification is Link & Learn Taxes. If you are unable to access the test on Link & Learn Taxes, use the consolidated answer sheet to record your test answers. After you have recorded your answers and filled in the information on the Test Answer Sheet, tear the sheet out and give it to your instructor or Site Coordinator for grading.

## **Volunteer Agreement**

New volunteers must complete the Volunteer Standards of Conduct (VSC) Training. Returning volunteers are encouraged to review the VSC Training as a refresher. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification test with a score of 80% or higher.

Volunteers need to sign and date, Form 13615, *Volunteer Standards of Conduct Agreement*. It provides the information related to the VSC and the level(s) of tax law certification the volunteer has achieved.

## Test Answer Sheet Publication 4695(PR)

Name \_\_\_\_\_

Fax \_\_\_\_\_ Telephone \_\_\_\_\_

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	Question	Answer
<b>Level I PR</b>		<b>Level II PR</b>	
1.1	_____	2.1	_____
1.2	_____	2.2	_____
1.3	_____	2.3	_____
1.4	_____	2.4	_____
1.5	_____	2.5	_____
1.6	_____	2.6	_____
1.7	_____	2.7	_____
1.8	_____	2.8	_____
1.9	_____	2.9	_____
1.10	_____	2.10	_____
1.11	_____	2.11	_____
1.12	_____	2.12	_____
1.13	_____	2.13	_____
1.14	_____	2.14	_____
1.15	_____	2.15	_____
Total Answers Correct: _____		Total Answers Correct: _____	
Total Questions:	15	Total Questions:	15
<b>Passing Score:</b>	<b>12 of 15</b>	<b>Passing Score:</b>	<b>12 of 15</b>

## Hoja de contestaciones del examen Publicación 4695(PR)

Nombre \_\_\_\_\_

Fax \_\_\_\_\_ Teléfono \_\_\_\_\_

Registre todas sus contestaciones y desprenda la hoja. Su Instructor le dirá a usted donde enviar su Hoja de contestaciones del examen para ser corregida. Asegurese de completar y firmar el Formulario 13615, *Volunteer Standards of Conduct Agreement*.

### Aviso de la Ley de Información Confidencial-

La Ley de Información Confidencial del 1974, requiere que cuando pedimos la información le digamos nuestro derecho legal de pedir dicha información, porqué estamos pidiéndola, y cómo será utilizada. También debemos decirle qué podría suceder si no la recibimos, y si su respuesta es voluntaria, requerida para obtener un beneficio, u obligatoria.

Nuestro derecho legal de pedir la información es 5 U.S.C. 301.

Estamos pidiendo esta información para asistimos en comunicarnos con usted concerniente a su interés y/o participación en la preparación voluntaria del impuesto en el programa de voluntarios de IRS. La información que usted proporciona se puede proveer a los otros que coordinan las actividades y el proveer el personal voluntario en la preparación de la declaración de impuestos en los lugares donde se conducen actividades de acercamiento. La información también se puede utilizar para establecer el control eficaz, enviar correspondencia y para reconocer a los voluntarios.

Su respuesta es voluntaria. Sin embargo, si usted no proporciona la información solicitada, el IRS no va a poder utilizar su ayuda en estos programas.

Pregunta	Contestación	Pregunta	Contestación
<b>Level I PR</b>		<b>Level II PR</b>	
1.1	_____	2.1	_____
1.2	_____	2.2	_____
1.3	_____	2.3	_____
1.4	_____	2.4	_____
1.5	_____	2.5	_____
1.6	_____	2.6	_____
1.7	_____	2.7	_____
1.8	_____	2.8	_____
1.9	_____	2.9	_____
1.10	_____	2.10	_____
1.11	_____	2.11	_____
1.12	_____	2.12	_____
1.13	_____	2.13	_____
1.14	_____	2.14	_____
1.15	_____	2.15	_____
Total contestaciones Correctas: _____		Total contestaciones Correctas: _____	
Preguntas totales:	15	Preguntas totales:	15
<b>Puntuación para aprobar:</b>	<b>12 of 15</b>	<b>Puntuación para aprobar:</b>	<b>12 of 15</b>

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"> <li>1) Follow the Quality Site Requirements (QSR).</li> <li>2) Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.</li> <li>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.</li> </ol> | <ol style="list-style-type: none"> <li>4) Not knowingly prepare false returns.</li> <li>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.</li> <li>6) Treat all taxpayers in a professional, courteous, and respectful manner.</li> </ol> |
|--|--|

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)	
Home address <i>(street, city, state and ZIP code)</i>		
Email address	Daytime telephone	Sponsoring partner name/site name
Number of years volunteered <i>(including this year)</i>	Volunteer signature	Date

**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>
<b>OR</b>	<b>OR</b>
<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





## 2017 Level I Puerto Rico Test

The first five questions are designed to measure key competencies related to figuring the allowable portion of standard deductions to U.S. income. They also encourage use of your research tools. Read each scenario carefully and use your reference materials (VITA/TCE Puerto Rico Resource Guide and Publication 1321) to answer the questions. **Round all fractions to four decimal places.**

Using your resource materials, answer the following questions:

- 1.1** Carlos was a resident of Puerto Rico during 2017. He is single and under 65 years of age. He works as a U.S. government employee and his salary was \$36,000. He also received income of \$9,000 from a part-time job in Puerto Rico not subject to U.S. tax.

What is the standard deduction that Carlos can claim?

- a. \$4,000
- b. \$5,080
- c. \$6,350
- d. \$7,900

- 1.2** Angel and Carmen were residents of Puerto Rico in 2017. They are under age 65 and file a joint return. Angel works for the government of Puerto Rico and Carmen for the U.S. government in Puerto Rico. Their salaries were \$18,000 and \$42,000, respectively.

What is Angel and Carmen's standard deduction?

- a. \$4,100
- b. \$7,900
- c. \$8,890
- d. \$12,700

- 1.3** Marco is 40 years old, single, and a resident of Puerto Rico during 2017. Marco informed you that he received the following sources of income: \$3,000 for a job he performed in the state of Florida; \$27,000 received from the federal government for services performed in Puerto Rico; he also received \$10,000 from a part-time job in Puerto Rico.

What is Marco's standard deduction?

- a. \$4,763
- b. \$5,500
- c. \$6,350
- d. \$8,100

- 1.4** Orlando and Lucie are not married and both work for the Commonwealth of Puerto Rico. They have lived together since August 2016. Both Orlando and Lucie have children from previous marriages. Orlando has 10-year-old twins and his ex-wife has custody of the twins. Lucie has a daughter, Carla, who turned 16 years old on December 30, 2017.

Which qualifying children can Lucie claim for the additional child tax credit? (Refer to the Interview Tips for the Additional Child Tax Credit in Publication 4696(PR).)

- a. Lucie can claim the twins for the additional child tax credit.
  - b. Lucie has three qualifying children for the additional child tax credit.
  - c. Lucie does not have three qualifying children to claim the additional child tax credit.
- 1.5** Franklin is a single taxpayer, 63 years old and a bona fide resident of Puerto Rico with no dependents. He receives a taxable pension from the University of Puerto Rico of \$45,000 and Social Security benefits of \$11,000. Franklin has health insurance from the UPR Retirement Systems which qualifies as minimum essential coverage. Are the Social Security benefits subject to U.S. income tax?
- a. Yes
  - b. No

## Level I PR Test – Scenario 1: Vidalia Benton

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### Taxpayer Documents

- Completed Intake/Interview and Quality Review Sheet
- Form 499R-2W-2PR

### Interview Notes

- Vidalia Benton is employed as an executive secretary.
- Vidalia is divorced with three children.
- Social Security numbers: Vidalia Benton 133-00-XXXX, Delmar Benton, daughter, 599-00-XXXX, Lucas Benton, son, 598-00-XXXX, Henry Benton, son, 597-00-XXXX.
- If she is entitled to a refund, Vidalia would like to receive it via direct deposit.
- Vidalia has a checking account from Any Town Credit Union Account Number: 54321  
Routing Number: 123456789

**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](mailto: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 <b>VIDALIA</b>	M.I.	Last name <b>BENTON</b>	Telephone number <b>YOUR PHONE #</b>	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 <b>COND LOS NARANJALES EDIFICIO D</b>		Apt # <b>26</b>	City <b>CAROLINA</b>	State <b>PR</b> ZIP code <b>00985</b>
4. Your Date of Birth <b>08/08/1969</b>	5. Your job title <b>EXECUTIVE SECRETARY</b>		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 Date of final decree **09/15/2008**  
 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)						
<b>DELMAR BENTON</b>	<b>05/15/10</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>						
<b>LUCAS BENTON</b>	<b>02/12/05</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>						
<b>HENRY BENTON</b>	<b>04/12/03</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>						

**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 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? **SPANISH**  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

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**222** COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

1. Nombre - First Name <b>VIDALIA</b>		3. Núm. Seguro Social Social Security No. <b>133-00-XXXX</b>		7. Sueldos - Wages <b>56,000.00</b>		17. Total Sueldos Seguro Social Social Security Wages <b>56,000.00</b>	
Apellido(s) - Last Name(s) <b>BENTON</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>66-200XXXX</b>		8. Comisiones - Commissions		18. Seguro Social Retenido Social Security Tax Withheld <b>3,472.00</b>	
Dirección Postal del Empleado - Employee's Mailing Address <b>COND LOS NARANJALES EDIFICIO D APT 26 CAROLINA PR 00985</b>		5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer- sponsored health coverage		10. Propinas - Tips <b>56,000.00</b>		19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>56,000.00</b>	
Fecha de Nacimiento: Día Mes Año Date of Birth: Day Month Year		6. Donativos Charitable Contributions		11. Total = 7 + 8 + 9 + 10 <b>56,000.00</b>		20. Contrib. Medicare Retenida Medicare Tax Withheld <b>812.00</b>	
Nombre y Dirección del Empleado - Employee's Name and Mailing Address <b>DEPARTAMENTO DE CARRETERAS PO BOX 100 SAN JUAN PR 00926</b>		Patrono: - Employer: • Envíe a: - Send to: <b>Social Security Administration Data Operations Center Wilkes-Barre, PA 18769-0001</b> Con la With the <b>W-3PR</b> • Envíe al Departamento de Hacienda electrónicamente Send to Department of the Treasury electronically ( <a href="http://www.hacienda.pr.gov">www.hacienda.pr.gov</a> ) • Entregue dos copias al empleado Deliver two copies to employee • Conserve copia para sus récords Keep copy for your records		13. Cont. Retenida - Tax Withheld <b>3,800.00</b>		21. Propinas Seguro Social Social Security Tips	
Número de Teléfono del Patrono Employer's Telephone Number		14. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>3,106.00</b>		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS		22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips	
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day Month Year		16. Código/Code		Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions)		23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number		16A. Código/Code		16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program			
Número Control - Control Number		Año: <b>2017</b> Year:					
Fecha de radicación: 31 de enero - Filing date: January 31							

## Level I PR Test – Scenario 1 Test Questions

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Based on the information provided by Vidalia Benton, complete Form 1040-PR and the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. Note: If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

- 1.6** What is the amount of the additional child tax credit on line 3, Part II, in Form 1040-PR?
- a. \$0
  - b. \$1,000
  - c. \$3,000
  - d. \$4,200
- 1.7** What filing status should Vidalia use in Form 1040-PR?
- a. Single
  - b. Married Filing Jointly
  - c. Married Filing Separately
  - d. Qualifying Widow
- 1.8** The amount of income derived from sources within Puerto Rico that should be reported on Form 1040-PR is:
- a. \$0
  - b. \$52,800
  - c. \$53,000
  - d. \$56,000
- 1.9** What is the additional child tax credit?
- a. It is a nonrefundable credit.
  - b. It is a refundable credit for retirees.
  - c. It is a refundable credit.
  - d. None of the above.
- 1.10** What are some of the qualifications to claim the child tax credit?
- a. The child must be under age 17 at the end of the year.
  - b. Vidalia must claim the child as a dependent in her tax return.
  - c. The dependent must have provided over half of his support.
  - d. Both A and B are correct.

## Level I PR Test – Scenario 2: Edgar Tavares and Gretna Monroe

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### Taxpayer Documents

- Completed Intake/Interview and Quality Review Sheet
- Forms 499R-2W-2PR

### Interview Notes

- Edgar Tavares and Gretna Monroe are married. Both work for the Commonwealth of Puerto Rico. They are bona fide residents of Puerto Rico.
- Edgar and Gretna 's SSNs are 581-00-XXXX and 582-00-XXXX respectively.
- Edgar is a teacher for the Department of Education; his wages for this year were \$43,000.
- His contributions for Social Security and Medicare were \$0 and \$624, respectively.
- Gretna is a secretary for the Puerto Rico Tourism Company; her wages for this year were \$19,000.
- Her contributions for the Social Security and Medicare were \$1,178 and \$276, respectively.
- They have three children under 16.

Name	Date of Birth	Relationship	Social Security Number
Edward Tavares	3-12-2006	Son	583-00-XXXX
Maria Tavares	3-12-2006	Daughter	584-00-XXXX
Barbara Tavares	4-15-2002	Daughter	585-00-XXXX

**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](mailto: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 <b>EDGAR</b>	M.I.	Last name <b>TAVARES</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>GRETNA</b>	M.I.	Last name <b>MONROE</b>	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>1763 EUGENIO MARIA DE HOSTOS ST</b>		Apt #	City <b>MAYAGUEZ</b>	State <b>PR</b> ZIP code <b>00682</b>
4. Your Date of Birth <b>02/14/1970</b>	5. Your job title <b>TEACHER</b>		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 <b>09/02/1968</b>	8. Your spouse's job title <b>SECRETARY</b>		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)					
EDWARD TAVARES	03/12/06	SON	12	YES	YES	S	YES	NO					
MARIA TAVARES	03/12/06	DAUGHTER	12	YES	YES	S	YES	NO					
BARBARA TAVARES	04/15/02	DAUGHTER	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>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 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? **SPANISH**  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



**222 COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT**

1. Nombre - First Name <b>EDGAR</b>		3. Núm. Seguro Social Social Security No. <b>581-00-XXXX</b>		7. Sueldos - Wages <b>43,000.00</b>		17. Total Sueldos Seguro Social Social Security Wages <b>0.00</b>	
Apellido(s) - Last Name(s) <b>TAVARES</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>67-100XXXX</b>		8. Comisiones - Commissions		18. Seguro Social Retenido Social Security Tax Withheld <b>0.00</b>	
Dirección Postal del Empleado - Employee's Mailing Address <b>1763 EUGENIO MARIA DE HOSTOS MAYAGUEZ PR 00682</b>		5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage		9. Concesiones - Allowances		19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>43,000.00</b>	
Fecha de Nacimiento: Día Mes Año Date of Birth: Day Month Year		6. Donativos Charitable Contributions		10. Propinas - Tips		20. Contrib. Medicare Retenida Medicare Tax Withheld <b>624.00</b>	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>DEPARTAMENTO DE EDUCACION PO BOX 1234 MAYAGUEZ PR 00681</b>		Patrono: - Employer: • Envíe a: - Send to: Social Security Administration Data Operations Center Wilkes-Barre, PA 18769-0001 Con la With the W-3PR • Envíe al Departamento de Hacienda electrónicamente Send to Department of the Treasury electronically (www.hacienda.pr.gov) • Entregue dos copias al empleado Deliver two copies to employee • Conserve copia para sus récords Keep copy for your records		11. Total = 7 + 8 + 9 + 10 <b>43,000.00</b>		21. Propinas Seguro Social Social Security Tips	
Número de Teléfono del Patrono Employer's Telephone Number		12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits		13. Cont. Retenida - Tax Withheld <b>2,800.00</b>		22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips	
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day Month Year		13. Cont. Retenida - Tax Withheld <b>2,800.00</b>		14. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>2,385.00</b>		23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number		14. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>2,385.00</b>		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS			
Número Control - Control Number		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS		Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code			
Año: 2017		16. Código/Code		16A. Código/Code			
Fecha de radicación: 31 de enero - Filing date: January 31		16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program		16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program			



**222 COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT**

1. Nombre - First Name <b>GRETNA</b>		3. Núm. Seguro Social Social Security No. <b>582-00-XXXX</b>		7. Sueldos - Wages <b>19,000.00</b>		17. Total Sueldos Seguro Social Social Security Wages <b>19,000.00</b>	
Apellido(s) - Last Name(s) <b>MONROE</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>68-100XXXX</b>		8. Comisiones - Commissions		18. Seguro Social Retenido Social Security Tax Withheld <b>1,178.00</b>	
Dirección Postal del Empleado - Employee's Mailing Address <b>1763 EUGENIO MARIA DE HOSTOS MAYAGUEZ PR 00682</b>		5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage		9. Concesiones - Allowances		19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>19,000.00</b>	
Fecha de Nacimiento: Día Mes Año Date of Birth: Day Month Year		6. Donativos Charitable Contributions		10. Propinas - Tips		20. Contrib. Medicare Retenida Medicare Tax Withheld <b>276.00</b>	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>TURISMO DE PUERTO RICO AVENIDA LAS MARIAS AA 100 MAYAGUEZ PR 00680</b>		Patrono: - Employer: • Envíe a: - Send to: Social Security Administration Data Operations Center Wilkes-Barre, PA 18769-0001 Con la With the W-3PR • Envíe al Departamento de Hacienda electrónicamente Send to Department of the Treasury electronically (www.hacienda.pr.gov) • Entregue dos copias al empleado Deliver two copies to employee • Conserve copia para sus récords Keep copy for your records		11. Total = 7 + 8 + 9 + 10 <b>19,000.00</b>		21. Propinas Seguro Social Social Security Tips	
Número de Teléfono del Patrono Employer's Telephone Number		12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits		13. Cont. Retenida - Tax Withheld <b>1,300.00</b>		22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips	
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day Month Year		13. Cont. Retenida - Tax Withheld <b>1,300.00</b>		14. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>1,054.00</b>		23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number		14. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>1,054.00</b>		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS			
Número Control - Control Number		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS		Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code			
Año: 2017		16. Código/Code		16A. Código/Code			
Fecha de radicación: 31 de enero - Filing date: January 31		16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program		16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program			

## Level I PR Test – Scenario 2 Test Questions

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Based on the information provided by Edgar and Gretna complete Form 1040-PR and the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. Note: If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

- 1.11** What is the income derived from sources within Puerto Rico that should be reported on Form 1040-PR Part II, line 1?
- a. \$0
  - b. \$51,450
  - c. \$62,000
  - d. \$75,000
- 1.12** How many dependents are eligible for the additional child tax credit?
- a. 0
  - b. 3
  - c. 4
  - d. 5
- 1.13** How much is the additional child tax credit that Edgar and Gretna are entitled to receive?
- a. \$1,000
  - b. \$2,078
  - c. \$2,500
  - d. \$3,000
- 1.14** Which of the following questions must be answered to meet the child tax credit due diligence requirements?
- a. Does the taxpayer have income subject to self-employment tax?
  - b. Did you review adequate information to determine that the taxpayer is eligible to claim the credit and in what amount?
  - c. What is the maximum income subject to Social Security?
  - d. None of the above
- 1.15** Which form should be completed by Edgar and Gretna to claim the additional child tax credit?
- a. Form 870
  - b. Schedule 8812
  - c. Form 1040-PR or Form 1040-SS





## 2017 Level II Puerto Rico Test

The first five questions are designed to measure key competencies related to figuring the allowable portion of itemized deductions to U.S. income; calculate the pension for service performed partly in the U.S. and partly in Puerto Rico; computing the foreign tax credit and determining the taxable portion of Social Security benefits. Read each scenario carefully and use your reference materials (VITA/TCE Puerto Rico Resource Guide and Publication 1321) to answer the questions. **Round all fractions to four decimal places.**

**2.1** Pedro and Gloria are both under age 65 and bona fide residents of Puerto Rico who file a joint return. Pedro had self-employed gross income of \$36,000; Gloria works for the federal government and her salary was \$24,000. They itemize the following deductions:

- Medical expenses (amount which exceeded 10% of their adjusted gross income): \$3,100
- Home mortgage interest: \$5,900
- Charitable contributions: \$600

What is the amount of itemized deductions that can be claimed?

- a. \$2,500
- b. \$3,840
- c. \$5,670
- d. \$12,700

**2.2** Using Gloria and Pedro's information (see exercise 2.1 above), determine the annual income tax return that should be filed by them.

Which of the following is correct?

- a. Form 1040-EZ
- b. Form 1040-A
- c. Form 1040
- d. Form 1040-PR



- 2.3** Based on Gloria and Pedro information (see exercise 2.1 above), they will have a greater benefit if they claim the standard deduction.
- a. Yes
  - b. No

- 2.4** In 2017, Alex, 60 years old, resident of Puerto Rico, received \$26,000 from his U.S. Civil Service pension. The benefits of this pension are attributed to a 25-year career with the federal government; of which he served 10 years in the state of California and 15 years in Puerto Rico.

Which amount can Alex claim on Form 1116 for his pension taxable to the U.S. from sources outside of the United States?

- a. \$0
  - b. \$15,600
  - c. \$18,000
  - d. \$26,000
- 2.5** Alberto is single, 70 years old and received Form SSA-1099 for 2017, which shows benefits of \$19,000 in box 5. He also received the following income during 2017:
- Taxable pension from the government of Puerto Rico of \$24,000
  - Salary of \$5,000 from a company in Puerto Rico
  - Taxable IRA distribution of \$10,000 from a bank in Puerto Rico

Using Publication 915, Worksheet 1, what amount of the Social Security benefit is subject to U.S. taxes?

- a. \$0
- b. \$4,500
- c. \$16,150
- d. \$19,000

## Level II PR Test – Scenario 1: Arcadia Leon

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### Taxpayer Documents

- Completed Intake/Interview and Quality Review Sheet
- Form CSA 1099-R
- Form SSA-1099

### Interview Notes

- Arcadia Leon is 80 and was born on April 2, 1937.
- Arcadia's SSN is 123-00-XXXX and her grandson Ruben Brown's SSN is 124-00-XXXX.
- Her grandson, Ruben, was born on July 23, 2007 and has lived with her for the last three years.
- Arcadia pays the total cost of keeping up a home for herself and her grandson.
- She does not want to contribute to the presidential election campaign.
- If a refund or balance is due, Arcadia would like a direct deposit to or direct debit from her checking account 67890; routing number 021904512.
- Her address and SSN are correct on her Form 1099-R.
- Arcadia is retired from the Civil Service Retirement System; her services were performed in New York. She moved to Puerto Rico in 2002 and began receiving retirement benefits on January 5, 1997.
- Arcadia receives Social Security benefits.
- According to the Simplified Method, Arcadia can recover \$2,195 tax free annually.

**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](mailto: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 <b>ARCADIA</b>	M.I.	Last name <b>LEON</b>	Telephone number <b>YOUR PHONE #</b>	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 <b>1234 SAN JORGE ST</b>		Apt #	City <b>SAN JUAN</b>	State <b>PR</b> ZIP code <b>00902</b>
4. Your Date of Birth <b>04/02/1937</b>	5. Your job title <b>RETIRED</b>		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 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)							
<b>RUBEN BROWN</b>	<b>07/23/07</b>	<b>GRANDSON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>							

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<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 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 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 checked="" type="checkbox"/>	<input 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? **SPANISH**  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



**PAID BY** OFFICE OF PERSONNEL MANAGEMENT  
 RETIREMENT SERVICES PROGRAM  
 P.O. BOX 45  
 BOYERS, PA 16017-0045

**STATEMENT OF ANNUITY PAID**  
 Copy B - File with Federal tax return

**2017**

OMB No. 1545-0119  
 Form: 1099-R  
 Distributions From  
 Pensions, Annuities,  
 Retirement or Profit-  
 Sharing Plans, IRAs,  
 Insurance Contracts, etc.

Form SSA-1099R (Rev. 1/2009)  
 This information is being furnished to the  
 Department of Treasury - Internal Revenue Service

PAYER's Federal Identification <b>31-500XXXX</b>	Recipient's ID No. (Annuitant) <b>123-00-XXXX</b>	Account number (Retirement Claim No.) <b>1048701</b>
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums <b>1,530.00</b>	<b>PAID TO</b> ➔ <b>ARCADIA LEON</b> <b>1234 SAN JORGE ST.</b> <b>SAN JUAN, PR 00902</b>	
7. Distribution Code(s) <b>7-NONDISABILITY</b>		
9b. Total Employee Contributions <b>56,700.00</b>		

1. Gross distribution <b>29,300.00</b>
2. Taxable amount <b>UNKNOWN</b>
4. Federal Income Tax Withheld <b>1,658.00</b>
State 1 10. State Income Tax Withheld
State 2 1. State Income Tax Withheld

To separate, tear on perforation

**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 <b>ARCADIA LEON</b>	Box 2. Beneficiary's Social Security Number <b>123-00-XXXX</b>
Box 3. Benefits Paid in 2017 <b>15,829.00</b>	Box 4. Benefits Repaid to SSA in 2015
Box 5. Net Benefits for 2017 (Box 3 minus Box 4) <b>15,829.00</b>	
DESCRIPTION OF AMOUNT IN BOX 3 <b>Paid by direct deposit: \$14,221.00</b>  <b>Medicare Part B premiums deducted from your benefits: \$1,608.00</b>  <b>Total: \$15,829.00</b>  <b>Beneficios para 2017: \$15,829.00</b>	DESCRIPTION OF AMOUNT IN BOX 4
Box 6. Voluntary Federal Income Tax Withholding	
Box 7. Address <b>1234 SAN JORGE ST.</b> <b>SAN JUAN, PR 00902</b>	
Box 8. Claim Number (Use this number if you need to contact SSA.)	

**Draft Form - Subject to Change**

Form SSA-1099-SM (1-2017) **DO NOT RETURN THIS FORM TO SSA OR IRS**



## Level II PR Test – Scenario 1 Test Questions

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Please complete Form 1040, Publication 915, Worksheet 1, and the child tax worksheet to answer the following questions. You are a volunteer at site S21014444. Note: If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

- 2.6** What is the taxable portion of Arcadia's pension?
- a. \$25,975
  - b. \$27,105
  - c. \$27,857
  - d. \$29,300
- 2.7** What is the maximum amount of the foreign tax credit that Arcadia can claim?
- a. \$0
  - b. \$500
  - c. \$1,200
  - d. \$1,555
- 2.8** What is the amount of Arcadia's standard deduction?
- a. \$4,000
  - b. \$4,090
  - c. \$6,350
  - d. \$10,900
- 2.9** Are any of Arcadia's Social Security benefits taxable?
- a. Yes
  - b. No
- 2.10** Is Arcadia's Form 1099-R for an IRA/SEP/Simple Retirement Plan?
- a. Yes
  - b. No

## Level II PR Test – Scenario 2: Joseph Duval and Jena Bristol

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### Taxpayer Documents

- Completed Intake/Interview & Quality Review Sheet
- Forms W-2 for Joseph Duval and Jena Bristol

### Interview Notes

- Joseph Duval and Jena Bristol are married, filing a joint return, and have two dependent children under the age of 16.
- The children qualify for claiming the child tax credit.
- The Social Security number for Joseph is 134-00-XXXX (date of birth: 09/23/1972) and for Jena is 135-00-XXXX (date of birth: 01/25/1970).
- They have a daughter, Crystal (date of birth: 05/13/2002; SSN: 136-00-XXXX), and a son, Louis (date of birth: 02/15/2004; SSN: 137-00-XXXX).
- They do not itemize deductions.
- The Puerto Rico tax liability for 2017 is \$1,351.
- Joseph and Jena do not have any excess of foreign taxes in prior years to be used in the current year.

**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](mailto: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 <b>JOSEPH</b>	M.I.	Last name <b>DUVAL</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>JENA</b>	M.I.	Last name <b>BRISTOL</b>	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>VALLE VERDE 9087 GIRASOL ST</b>		Apt #	City <b>GUAYNABO</b>	State <b>PR</b> ZIP code <b>00971</b>
4. Your Date of Birth <b>09/23/1972</b>	5. Your job title <b>CUSTOMER SERVICE</b>		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 <b>01/25/1970</b>	8. Your spouse's job title <b>NURSE</b>		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)						
<b>CRYSTAL DUVAL</b>	<b>05/13/02</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>						
<b>LOUIS DUVAL</b>	<b>02/15/04</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>						

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 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 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 checked="" type="checkbox"/>	<input 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? SPANISH  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 <b>134-00-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) <b>74-100XXXX</b>			1 Wages, tips, other compensation <b>23,390.00</b>		2 Federal income tax withheld <b>1,072.00</b>					
c Employer's name, address, and ZIP code <b>DEPARTMENT OF THE TREASURY PO BOX 600 NEW ORLEANS LA 70160</b>			3 Social security wages <b>23,390.00</b>		4 Social security tax withheld <b>1,456.00</b>					
			5 Medicare wages and tips <b>23,390.00</b>		6 Medicare tax withheld <b>339.00</b>					
			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. <b>JOSEPH DUVAL VALLE VERDE 9087 GIRASOL ST GUAYNABO PR 00971</b>			11 Nonqualified plans		12a See instructions for box 12 <b>DD 1,805.00</b>					
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b					
			14 Other <b>NT HEALTH 675.00 COLA 989.00 YTD PR RET 640.00</b>		12c					
					12d					
15 State Employer's state ID number <b>PR 74-100XXXX</b>		16 State wages, tips, etc. <b>24,065.00</b>		17 State income tax <b>1,700.00</b>		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 <b>135-00-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) <b>75-100XXXX</b>			1 Wages, tips, other compensation <b>25,680.00</b>		2 Federal income tax withheld <b>580.00</b>					
c Employer's name, address, and ZIP code <b>VETERANS AFFAIRS 1610 WOODWARD ST AUSTIN TX 78772</b>			3 Social security wages <b>26,455.00</b>		4 Social security tax withheld <b>1,640.00</b>					
			5 Medicare wages and tips <b>26,455.00</b>		6 Medicare tax withheld <b>384.00</b>					
			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. <b>JENA BRISTOL VALLE VERDE 9087 GIRASOL ST GUAYNABO PR 00971</b>			11 Nonqualified plans		12a See instructions for box 12 <b>D 775.00</b>					
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b <b>DD 2,150.00</b>					
			14 Other <b>NT HEALTH 1,300.00 YTD PR Ret 1,109.00 COLA 1,086.00</b>		12c					
					12d					
15 State Employer's state ID number <b>PR 75-100XXXX</b>		16 State wages, tips, etc. <b>26,980.00</b>		17 State income tax <b>2,158.00</b>		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.



## Level II PR Test – Scenario 2 Test Questions

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Complete the Form 1040, schedules, and worksheet based on the information provided by Joseph and Jena, complete Form 1040, the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. Note: If you are using the Link & Learn Taxes Practice Lab, when entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. In classroom situations, replace the Xs with the information provided by your instructor.

- 2.11** Joseph and Jena's total income shown on line 7 of Form 1040 is:
- a. \$0
  - b. \$26,980
  - c. \$49,070
  - d. \$51,045
- 2.12** What is the tax on line 44 of Form 1040?
- a. \$0
  - b. \$228
  - c. \$1,860
  - d. \$2,093
- 2.13** The amount of federal income tax withheld on line 64 of Form 1040 is:
- a. \$0
  - b. \$1,652
  - c. \$3,352
  - d. \$3,800
- 2.14** The child tax credit amount on line 52 of Form 1040 is:
- a. \$0
  - b. \$500
  - c. \$664
  - d. \$1,000
- 2.15** Are the payments and credits of Joseph and Jena enough to cover their tax liability in 2017?
- a. Yes
  - b. No





## Sección en Español – 2017 Level I Puerto Rico Examen

Las primeras cinco premisas estan diseñadas para medir destrezas claves relacionadas con el cálculo de la deducción fija cuando hay ingreso exento. Además promueven la búsqueda en las referencias disponibles. Lea cada premisa cuidadosamente y utilice sus materiales de referencia (VITA/TCE Puerto Rico Resource Guide y la Publicación 1321) para contestar las preguntas. **Redondee todas las fracciones a cuatro lugares decimales.**

- 1.1** Carlos fue residente de Puerto Rico durante todo el año 2017, es soltero y menor de 65 años. Trabaja como empleado federal y sus ingresos de salarios fueron de \$36,000. Además, recibió ingresos de un trabajo a tiempo parcial en Puerto Rico por \$9,000

¿Qué cantidad puede Carlos reclamar como deducción fija?

- a. \$4,000
- b. \$5,080
- c. \$6,350
- d. \$7,900

- 1.2** Angel y Carmen fueron residentes de Puerto Rico en el 2017, son menores de 65 años y radican una planilla en conjunto. Angel trabaja para el gobierno de Puerto Rico y Carmen para el gobierno federal en Puerto Rico, sus ingresos fueron \$18,000 y \$42,000, respectivamente.

¿Qué cantidad Angel y Carmen pueden reclamar como deducción fija?

- a. \$4,100
- b. \$7,900
- c. \$8,890
- d. \$12,700

- 1.3** Marco tiene 40 años, es soltero y residente de Puerto Rico durante el 2017. Marco le informa que recibió los siguientes ingresos: \$3,000 por un trabajo que realizó en el estado de la Florida; \$27,000 que devengó en Puerto Rico como empleado federal; además recibió \$10,000 por concepto de un trabajo a tiempo parcial en Puerto Rico.

¿Qué cantidad puede Marco reclamar como deducción fija?

- a. \$4,763
- b. \$5,500
- c. \$6,350
- d. \$8,100

- 1.4** Orlando y Lucie no están casados y ambos trabajan para el Gobierno de Puerto Rico. Ellos viven juntos desde Agosto 2016. Ambos, Orlando y Lucie tienen hijos de matrimonios anteriores. Orlando tiene gemelos de 10 años y su ex-esposa tiene la custodia de los gemelos. Lucie tiene una hija (Carla) quién a Diciembre 31, 2017 tenía 16 años.

¿Qué hijo(s) calificado puede reclamar Lucie para el crédito tributario adicional por hijos? (Utilice los “Interview Tips for the Additional Child Tax Credit” en la Publicacion 4696(PR).

- a. Lucie puede reclamar los gemelos como dependiente calificado para el crédito tributario adicional por hijos.
  - b. Lucie tiene tres dependientes calificados para reclamar el crédito tributario adicional por hijos.
  - c. Lucie no tiene tres dependientes calificados para reclamar el crédito tributario adicional por hijos.
- 1.5** Franklin es soltero, tiene 63 años y es residente bona fide de Puerto Rico sin dependientes. Este año, recibió una pensión de la Universidad de Puerto Rico por \$45,000 y beneficios de Seguro Social por \$11,000. Franklin tiene plan médico del Sistemas de Retiros que cualifica como “minimum essential coverage”. ¿Estarán los beneficios de Seguro Social sujetos a contribución sobre ingreso federal?
- a. Sí
  - b. No

## Level I PR Examen – Escenario 1: Vidalia Benton

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### Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formulario 499R-2W-2PR

### Anotes de la Entrevista

- Vidalia Benton trabaja como secretaria ejecutiva.
- Vidalia es divorciada y tiene tres hijos.
- Los números de Seguro Social: Vidalia Benton, 133-00-XXXX; Delmar Benton, hija, 599-00-XXXX; Lucas Benton, hijo, 598-00-XXXX; Henry Benton, hijo, 597-00-XXXX.
- Si tiene derecho a un reembolso, Vidalia quisiera recibirlo a través de depósito directo.
- Vidalia tiene una cuenta de cheques en Any Town Credit Union. Número de cuenta: 54321 Número de ruta: 123456789.



Form <b>13614-C</b> (October 2017)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>VIDALIA</b>	M.I.	Last name <b>BENTON</b>	Telephone number <b>YOUR PHONE #</b>	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 <b>COND LOS NARANJALES EDIFICIO D</b>		Apt # <b>26</b>	City <b>CAROLINA</b>	State <b>PR</b>
4. Your Date of Birth <b>08/08/1969</b>		5. Your job title <b>EXECUTIVE SECRETARY</b>		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? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No		
11. Have you or your spouse:		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		
		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 **09/15/2008**

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)						
<b>DELMAR BENTON</b>	<b>05/15/10</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>						
<b>LUCAS BENTON</b>	<b>02/12/05</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>						
<b>HENRY BENTON</b>	<b>04/12/03</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>						

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 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? **SPANISH**  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





**222** COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION

INFORMACIÓN PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION

1. Nombre - First Name <b>VIDALIA</b>		3. Núm. Seguro Social Social Security No. <b>133-00-XXXX</b>		7. Sueldos - Wages <b>56,000.00</b>		17. Total Sueldos Seguro Social Social Security Wages <b>56,000.00</b>	
Apellido(s) - Last Name(s) <b>BENTON</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>66-200XXXX</b>		8. Comisiones - Commissions		18. Seguro Social Retenido Social Security Tax Withheld <b>3,472.00</b>	
Dirección Postal del Empleado - Employee's Mailing Address <b>COND LOS NARANJALES EDIFICIO D APT 26 CAROLINA PR 00985</b>		5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage		9. Concesiones - Allowances		19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>56,000.00</b>	
Fecha de Nacimiento: Día Mes Año Date of Birth: Day Month Year		6. Donativos Charitable Contributions		10. Propinas - Tips		20. Contrib. Medicare Retenida Medicare Tax Withheld <b>812.00</b>	
Dirección del Patrono - Employer's Name and Mailing Address <b>DEPARTAMENTO DE CARRETERAS PO BOX 100 SAN JUAN PR 00926</b>		Patrono: - Employer: • Envíe a: - Send to: Social Security Administration Data Operations Center Wilkes-Barre, PA 18769-0001 Con la With the W-3PR • Envíe al Departamento de Hacienda electrónicamente Send to Department of the Treasury electronically ( <a href="http://www.hacienda.pr.gov">www.hacienda.pr.gov</a> ) • Entregue dos copias al empleado Deliver two copies to employee • Conserve copia para sus récords Keep copy for your records		11. Total = 7 + 8 + 9 + 10 <b>56,000.00</b>		21. Propinas Seguro Social Social Security Tips	
Número de Teléfono del Patrono Employer's Telephone Number		12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits		13. Cont. Retenida - Tax Withheld <b>3,800.00</b>		22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips	
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day Month Year		14. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>3,106.00</b>		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS		23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number		Año: <b>2017</b> Year:		16. Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code			
Número Control - Control Number				16A. Código/Code			
Fecha de radicación: 31 de enero - Filing date: January 31				16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program			

## Level I PR Examen – Escenario 1 Test Questions

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Basada en la información provista por Vidalia Benton, complete el Formulario 1040-PR, los formularios y anejos requeridos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo las primeras dos XX con ceros (00) y los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

- 1.6** ¿Cuál es la cantidad del Crédito Tributario Adicional por Hijos en la línea 3, Parte II, del Formulario 1040-PR?
- a. \$0
  - b. \$1,000
  - c. \$3,000
  - d. \$4,200
- 1.7** ¿Cuál es el estado personal que puede reclamar Vidalia en el Formulario 1040-PR?
- a. Soltera
  - b. Casado rindiendo en conjunto
  - c. Casado rindiendo por separado
  - d. Viuda que reúne los requisitos con hijo dependiente
- 1.8** El ingreso proveniente de fuentes dentro de Puerto Rico a incluirse en el Formulario 1040-PR es:
- a. \$0
  - b. \$52,800
  - c. \$53,000
  - d. \$56,000
- 1.9** ¿Qué es el Crédito Tributario Adicional por Hijos?
- a. Es un crédito contributivo **no** reembolsable.
  - b. Es un crédito reembolsable para los jubilados.
  - c. Es un crédito contributivo reembolsable.
  - d. Ninguna de las anteriores.
- 1.10** ¿Cuáles son algunos de los requisitos para reclamar el Crédito Tributario Adicional por Hijos?
- a. El hijo tiene menos de 17 años al final del año.
  - b. Vidalia debe reclamar al hijo como dependiente en su declaración de impuestos.
  - c. El dependiente debe haberse provisto más del 50% de su sustento.
  - d. Ambas alternativas a y b son correctas.

## Level I PR Examen – Escenario 2: Edgar Tavares and Gretna Monroe

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### Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formularios 499R-2W-2PR

### Anotes de la Entrevista

- Edgar Tavares esta casado con Gretna Monroe; ambos trabajan para el Estado Libre Asociado de Puerto Rico. Ellos son residentes bona fide de Puerto Rico. Sus números de Seguro Social son 581-00-XXXX y 582-00-XXXX, respectivamente.
- Edgar es maestro para el Departamento de Educación; su ingreso anual fue de para el año fueron \$43,000. Sus aportaciones al Seguro Social y Medicare fueron \$0 y \$624, respectivamente.
- Gretna es secretaria en la Compañía de Turismo de Puerto Rico; su ingreso anual fue de \$19,000. Sus aportaciones al Seguro Social y Medicare fueron \$1,178 y \$276, respectivamente.
- Ellos tienen tres hijos menores de 16 años de edad.

Nombre	Fecha de nacimiento	Parentesco	Número de Seguro Social
Edward Tavares	3-12-2006	Hijo	583-00-XXXX
Maria Tavares	3-12-2006	Hija	584-00-XXXX
Barbara Tavares	4-15-2002	Hija	585-00-XXXX



Form <b>13614-C</b> (October 2017)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>EDGAR</b>	M.I.	Last name <b>TAVARES</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>GRETNA</b>	M.I.	Last name <b>MONROE</b>	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>1763 EUGENIO MARIA DE HOSTOS ST</b>		Apt #	City <b>MAYAGUEZ</b>	State <b>PR</b> ZIP code <b>00682</b>
4. Your Date of Birth <b>02/14/1970</b>	5. Your job title <b>TEACHER</b>		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <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 <b>09/02/1968</b>	8. Your spouse's job title <b>SECRETARY</b>		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <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)					
<b>EDWARD TAVARES</b>	<b>03/12/06</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					
<b>MARIA TAVARES</b>	<b>03/12/06</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					
<b>BARBARA TAVARES</b>	<b>04/15/02</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					

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 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? **SPANISH**  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





**222** COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION

INFORMACIÓN PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION

1. Nombre - First Name <b>EDGAR</b>		3. Núm. Seguro Social Social Security No. <b>581-00-XXXX</b>		7. Sueldos - Wages <b>43,000.00</b>		17. Total Sueldos Seguro Social Social Security Wages <b>0.00</b>	
Apellido(s) - Last Name(s) <b>TAVARES</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>67-100XXXX</b>		8. Comisiones - Commissions		18. Seguro Social Retenido Social Security Tax Withheld <b>0.00</b>	
Dirección Postal del Empleado - Employee's Mailing Address <b>1763 EUGENIO MARIA DE HOSTOS MAYAGUEZ PR 00682</b>		5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage		9. Concesiones - Allowances		19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>43,000.00</b>	
Fecha de Nacimiento: Día Mes Año Date of Birth: Day Month Year		6. Donativos Charitable Contributions		10. Propinas - Tips		20. Contrib. Medicare Retenida Medicare Tax Withheld <b>624.00</b>	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>DEPARTAMENTO DE EDUCACION PO BOX 1234 MAYAGUEZ PR 00681</b>		Patrono - Employer: • Envíe a: - Send to: Social Security Administration Data Operations Center Wilkes-Barre, PA 18769-0001 Con la With the W-3PR • Envíe al Departamento de Hacienda electrónicamente Send to Department of the Treasury electronically (www.hacienda.pr.gov) • Entregue dos copias al empleado Deliver two copies to employee • Conserve copia para sus récords Keep copy for your records		11. Total = 7 + 8 + 9 + 10 <b>43,000.00</b>		21. Propinas Seguro Social Social Security Tips	
Número de Teléfono del Patrono Employer's Telephone Number		13. Cont. Retenida - Tax Withheld <b>2,800.00</b>		12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits		22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips	
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day Month Year		14. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>2,385.00</b>		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS		23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number		Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code		16. Código/Code			
Número Control - Control Number		16A. Código/Code		16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program			
Año: <b>2017</b> Year:							
Fecha de radicación: 31 de enero - Filing date: January 31							



**222** COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION

INFORMACIÓN PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION

1. Nombre - First Name <b>GRETNA</b>		3. Núm. Seguro Social Social Security No. <b>582-00-XXXX</b>		7. Sueldos - Wages <b>19,000.00</b>		17. Total Sueldos Seguro Social Social Security Wages <b>19,000.00</b>	
Apellido(s) - Last Name(s) <b>MONROE</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>68-100XXXX</b>		8. Comisiones - Commissions		18. Seguro Social Retenido Social Security Tax Withheld <b>1,178.00</b>	
Dirección Postal del Empleado - Employee's Mailing Address <b>1763 EUGENIO MARIA DE HOSTOS MAYAGUEZ PR 00682</b>		5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage		9. Concesiones - Allowances		19. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>19,000.00</b>	
Fecha de Nacimiento: Día Mes Año Date of Birth: Day Month Year		6. Donativos Charitable Contributions		10. Propinas - Tips		20. Contrib. Medicare Retenida Medicare Tax Withheld <b>276.00</b>	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>TURISMO DE PUERTO RICO AVENIDA LAS MARIAS AA 100 MAYAGUEZ PR 00680</b>		Patrono - Employer: • Envíe a: - Send to: Social Security Administration Data Operations Center Wilkes-Barre, PA 18769-0001 Con la With the W-3PR • Envíe al Departamento de Hacienda electrónicamente Send to Department of the Treasury electronically (www.hacienda.pr.gov) • Entregue dos copias al empleado Deliver two copies to employee • Conserve copia para sus récords Keep copy for your records		11. Total = 7 + 8 + 9 + 10 <b>19,000.00</b>		21. Propinas Seguro Social Social Security Tips	
Número de Teléfono del Patrono Employer's Telephone Number		13. Cont. Retenida - Tax Withheld <b>1,300.00</b>		12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits		22. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips	
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day Month Year		14. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>1,054.00</b>		15. Aportaciones a Planes Cualific. Contributions to CODA PLANS		23. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number		Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code		16. Código/Code			
Número Control - Control Number		16A. Código/Code		16B. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program			
Año: <b>2017</b> Year:							
Fecha de radicación: 31 de enero - Filing date: January 31							

## Level I PR Examen – Escenario 2 Test Questions

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Basada en la información provista por Edgar y Gretna, complete el Formulario 1040-PR, Formulario y anejos requeridos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo las primeras dos XX con ceros (00) y los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

- 1.11** ¿Cuál es el ingreso proveniente de fuentes dentro de Puerto Rico reportado en el Formulario 1040-PR, Parte II, línea 1?
- a. \$0
  - b. \$51,450
  - c. \$62,000
  - d. \$75,000
- 1.12** ¿Cuántos dependientes son elegibles para el crédito tributario adicional por hijos?
- a. 0
  - b. 3
  - c. 4
  - d. 5
- 1.13** ¿Cuál es la cantidad del crédito tributario adicional por hijos que Edgar y Gretna tienen derecho a recibir?
- a. \$1,000
  - b. \$2,078
  - c. \$2,500
  - d. \$3,000
- 1.14** ¿Cuál de las siguientes preguntas debe ser contestadas para cumplir con los requisitos de debida diligencia del crédito tributario para hijos?
- a. ¿Tienes ingresos sujetos a contribución del trabajo por cuenta propia?
  - b. ¿Revisó usted la información adecuada para determinar que el contribuyente es elegible para reclamar el crédito y por qué cantidad?
  - c. ¿Cuál es la cantidad máxima de ingreso sujeto a Seguro Social?
  - d. Ninguna de las anteriores.
- 1.15** ¿Cuál formulario debe ser completado por Edgar y Gretna para reclamar el crédito tributario adicional por hijos?
- a. Formulario 870
  - b. Anejo 8812
  - c. Formulario 1040-PR or Formulario 1040-SS



Las primeras cinco premisas están diseñadas para medir destrezas claves relacionadas con el cálculo de las deducciones detalladas cuando hay ingreso exento; el cálculo de la pensión por servicios realizados en los Estados Unidos y en Puerto Rico; el cálculo del crédito por contribuciones foráneas y como determinar si una parte de los beneficios de Seguro Social está sujeta a impuesto federal. Lea cada premisa cuidadosamente y utilice sus materiales de referencia (VITA/TCE Puerto Rico Resource Guide y la Publicación 1321) para contestar las preguntas. Redondee todas las fracciones a cuatro lugares decimales.

**2.1** Pedro y Gloria son residentes bona fide de Puerto Rico, menores de 65 años y radican una planilla en conjunto. Pedro tuvo un ingreso bruto del trabajo por cuenta propia de \$36,000; Gloria trabaja para el gobierno federal y su salario fue de \$24,000. Ellos detallan las siguientes deducciones:

- Intereses hipotecarios residenciales: \$5,900
- Donativos: \$600
- Gastos médicos (exceso 10% del ingreso bruto ajustado): \$3,100

¿Qué cantidad por concepto de deducciones detalladas pueden reclamar Pedro y Gloria?

- a. \$2,500
- b. \$3,840
- c. \$5,670
- d. \$12,700

**2.2** Utilice la información de Pedro y Gloria de la pregunta anterior (vea ejercicio 2.1), determine la declaración de impuestos anual que ellos deben llenar.

¿Cuál de las siguientes afirmaciones es correcta?

- a. Formulario 1040-EZ
- b. Formulario 1040-A
- c. Formulario 1040
- d. Formulario 1040-PR



**2.3** Basado en la información de Pedro y Gloria (vea ejercicio 2.1): ¿Tendrán un mayor beneficio si reclaman la deducción fija?

- a. Sí
- b. No

**2.4** En el 2017, Alex, 60 años, residente de Puerto Rico, recibió \$26,000 por concepto de su pensión "U.S. Civil Service." Los beneficios de esta pensión se atribuyen a 25 años de carrera con el gobierno federal; de los cuales sirvió 10 años en el estado de California y 15 años en Puerto Rico.

¿Qué cantidad puede Alex reclamar en el Formulario 1116, por su pensión sujeta a impuestos proveniente de fuentes fuera de los Estados Unidos?

- a. \$0
- b. \$15,600
- c. \$18,000
- d. \$26,000

**2.5** Alberto es soltero, tiene 70 años y recibió el Formulario SSA-1099 para el 2017 que indica en el encasillado 5 que recibió beneficios de Seguro Social por \$19,000 en el encasillado 5. Además, recibió los siguientes ingresos durante el 2017:

- Pensión tributable del gobierno de Puerto Rico de \$24,000
- Salario de \$5,000 de una compañía en Puerto Rico
- Distribución de una IRA tributable por \$10,000 de un banco en Puerto Rico

Utilizando la hoja de trabajo 1 de la Publicación 915; determine que cantidad de los beneficios de Seguro Social estarían sujetos a contribución sobre ingreso federal.

- a. \$0
- b. \$4,500
- c. \$16,150
- d. \$19,000

### Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formulario CSA 1099-R
- Formulario SSA-1099

### Anotes de la Entrevista

- Arcadia León tiene 80 años y nació el 2 de abril de 1937.
- El SSN de Arcadia es 123-00-XXXX y el SSN de su nieto Rubén Brown es 124-00-XXXX.
- Su nieto, Rubén, nació el 23 de julio de 2007 y ha vivido con ella durante los últimos tres años.
- Arcadia provee todo el sustento de Rubén y paga todos los costos de mantener una casa para ella y su nieto.
- Ella no quiere contribuir a la campaña presidencial.
- Si fuera a recibir un reembolso o si tuviese que pagar una deuda, Arcadia desearía depósito directo o débito automático de su cuenta de cheques
  - Número de cuenta: 67890
  - Número de ruta: 021904512
- Su dirección y SSN están correctas en su Formulario 1099-R.
- Arcadia es jubilada del Sistema de Retiro del Servicio Civil; sus servicios fueron realizado en Nueva York. Ella se mudó a Puerto Rico en el 2002 y comenzó a recibir sus beneficios de retiro el 5 de enero de 1997.
- Arcadia recibe beneficios de Seguro Social.
- De acuerdo con el Método Simplificado, Arcadia puede recuperar \$2,195 anualmente, exentos de impuestos.

Form <b>13614-C</b> (October 2017)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>ARCADIA</b>	M.I.	Last name <b>LEON</b>	Telephone number <b>YOUR PHONE #</b>	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 <b>1234 SAN JORGE ST</b>	Apt #	City <b>SAN JUAN</b>	State <b>PR</b>	ZIP code <b>00902</b>
4. Your Date of Birth <b>04/02/1937</b>	5. Your job title <b>RETIRED</b>		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:		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)					
<b>RUBEN BROWN</b>	<b>07/23/07</b>	<b>GRANDSON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					

**Check appropriate box for each question in each section**

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) <b>If yes, how many jobs did you have last year?</b> _____
<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 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 _____

**Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay**

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? <b>If yes, do you have the recipient's SSN?</b> <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)

**Part V – Life Events – Last Year, Did You (or Your Spouse)**

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? <b>If yes, for which tax year?</b> _____
<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? <b>If yes, where?</b> _____
<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? <b>If so how much?</b> _____
<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 checked="" type="checkbox"/>	<input 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? **SPANISH**  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



**PAID BY** OFFICE OF PERSONNEL MANAGEMENT  
 RETIREMENT SERVICES PROGRAM  
 P.O. BOX 45  
 BOYERS, PA 16017-0045

**STATEMENT OF ANNUITY PAID**  
 Copy B - File with Federal tax return

**2017**

OMB No. 1545-0119  
 Form: 1099-R  
 Distributions From  
 Pensions, Annuities,  
 Retirement or Profit-  
 Sharing Plans, IRAs,  
 Insurance Contracts, etc.

Form CSA 1099R (Rev. 1/2009)  
 This information is being furnished to the  
 Department of Treasury - Internal Revenue Service

PAYER's Federal Identification <b>31-500XXXX</b>	Recipient's ID No. (Annuitant) <b>123-00-XXXX</b>	Account number (Retirement Claim No.) <b>1048701</b>
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums <b>1,530.00</b>	<b>PAID TO</b> → <b>ARCADIA LEON</b> <b>1234 SAN JORGE ST.</b> <b>SAN JUAN, PR 00902</b>	
7. Distribution Code(s) <b>7-NONDISABILITY</b>		
9b. Total Employee Contributions <b>56,700.00</b>		

1. Gross distribution	<b>29,300.00</b>
2. Taxable amount	<b>UNKNOWN</b>
4. Federal Income Tax Withheld	<b>1,658.00</b>
State 1 10. State Income Tax Withheld	
State 2 1. State Income Tax Withheld	

To separate, tear on perforation

**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 <b>ARCADIA LEON</b>	Box 2. Beneficiary's Social Security Number <b>123-00-XXXX</b>
Box 3. Benefits Paid in 2017 <b>15,829.00</b>	Box 4. Benefits Repaid to SSA in 2015
Box 5. Net Benefits for 2017 (Box 3 minus Box 4) <b>15,829.00</b>	

DESCRIPTION OF AMOUNT IN BOX 3 <b>Paid by direct deposit: \$14,221.00</b>  <b>Medicare Part B premiums deducted from your benefits: \$1,608.00</b>  <b>Total: \$15,829.00</b>  <b>Beneficios para 2017: \$15,829.00</b>	DESCRIPTION OF AMOUNT IN BOX 4    Box 6. Voluntary Federal Income Tax Withholding  Box 7. Address <b>1234 SAN JORGE ST.</b> <b>SAN JUAN, PR 00902</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)
--	--

**Draft Form - Subject to Change**

Form SSA-1099-SM (1-2017)

**DO NOT RETURN THIS FORM TO SSA OR IRS**



## Level II PR Examen – Escenario 1 Test Questions

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Favor de completar el Formulario 1040 y la hoja de trabajo 1 de la Publicación 915 para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo las primeras dos XX con ceros (00) y los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

- 2.6** ¿Cuál es la cantidad tributable de la pensión de Arcadia?
- a. \$25,975
  - b. \$27,105
  - c. \$27,857
  - d. \$29,300
- 2.7** ¿Cuál es la cantidad máxima que Arcadia puede reclamar por contribuciones pagadas al extranjero?
- a. \$0
  - b. \$500
  - c. \$1,200
  - d. \$1,555
- 2.8** ¿Cuál es la cantidad que Arcadia puede reclamar como deducción fija?
- a. \$4,000
  - b. \$4,090
  - c. \$6,350
  - d. \$10,900
- 2.9** ¿Será alguna cantidad de los beneficios de Seguro Social que recibe Arcadia tributable?
- a. Sí
  - b. No
- 2.10** El Formulario 1099-R se usa para reportar distribuciones de una IRA/SEP/ Simple Retirement Plan.
- a. Sí
  - b. No

### Documentos del Contribuyente

- La Hoja de Admisión/Entrevista y Verificación de Calidad, completada
- Formularios W-2 for Joseph Duval and Jena Bristol

### Anotes de la Entrevista

- Joseph Duval y Jena Bristol están casados, presentan una declaración conjunta y tienen dos hijos menores de 16 años, que son sus dependientes.
- Los niños califican para reclamar el crédito tributario para niños.
- El número de Seguro Social de José es 134-00-XXXX (fecha de nacimiento: 23/09/1972) y el de Jena es 135-00-XXXX (fecha de nacimiento: 25/01/1970).
- Tienen una hija, Crystal (fecha de nacimiento: 13/05/2002, SSN: 136-00-XXXX), y un hijo, Louis (fecha de nacimiento: 15/02/2004, SSN: 137-00-XXXX).
- Ellos no detallan sus deducciones.
- La responsabilidad contributiva de Puerto Rico para el 2017 es de \$ 1,351.
- Joseph y Jena no tienen impuestos extranjeros en exceso de años anteriores que pudieran ser usados en el corriente año.

Form <b>13614-C</b> (October 2017)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>JOSEPH</b>	M.I.	Last name <b>DUVAL</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>JENA</b>	M.I.	Last name <b>BRISTOL</b>	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>VALLE VERDE 9087 GIRASOL ST</b>		Apt #	City <b>GUAYNABO</b>	State <b>PR</b> ZIP code <b>00971</b>
4. Your Date of Birth <b>09/23/1972</b>	5. Your job title <b>CUSTOMER SERVICE</b>		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <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 <b>01/25/1970</b>	8. Your spouse's job title <b>NURSE</b>		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <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:

<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
<input checked="" type="checkbox"/> Married	a. If Yes, Did you get married in 2017? <input checked="" 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 checked="" 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)					
<b>CRYSTAL DUVAL</b>	<b>05/13/02</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					
<b>LOUIS DUVAL</b>	<b>02/15/04</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					

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 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 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 checked="" type="checkbox"/>	<input 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? SPANISH  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 <b>134-00-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>74-100XXXX</b>				1 Wages, tips, other compensation <b>23,390.00</b>		2 Federal income tax withheld <b>1,072.00</b>	
c Employer's name, address, and ZIP code <b>DEPARTMENT OF THE TREASURY PO BOX 600 NEW ORLEANS LA 70160</b>				3 Social security wages <b>23,390.00</b>		4 Social security tax withheld <b>1,456.00</b>	
				5 Medicare wages and tips <b>23,390.00</b>		6 Medicare tax withheld <b>339.00</b>	
				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.  <b>JOSEPH DUVAL VALLE VERDE 9087 GIRASOL ST GUAYNABO PR 00971</b>				11 Nonqualified plans		12a See instructions for box 12 <b>DD 1,805.00</b>	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other <b>NT HEALTH 675.00 COLA 989.00 YTD PR RET 640.00</b>		12c	
						12d	
15 State Employer's state ID number <b>PR 74-100XXXX</b>		16 State wages, tips, etc. <b>24,065.00</b>		17 State income tax <b>1,700.00</b>		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 <b>135-00-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>75-100XXXX</b>				1 Wages, tips, other compensation <b>25,680.00</b>		2 Federal income tax withheld <b>580.00</b>	
c Employer's name, address, and ZIP code <b>VETERANS AFFAIRS 1610 WOODWARD ST AUSTIN TX 78772</b>				3 Social security wages <b>26,455.00</b>		4 Social security tax withheld <b>1,640.00</b>	
				5 Medicare wages and tips <b>26,455.00</b>		6 Medicare tax withheld <b>384.00</b>	
				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.  <b>JENA BRISTOL VALLE VERDE 9087 GIRASOL ST GUAYNABO PR 00971</b>				11 Nonqualified plans		12a See instructions for box 12 <b>D 775.00</b>	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b <b>DD 2,150.00</b>	
				14 Other <b>NT HEALTH 1,300.00 YTD PR Ret 1,109.00 COLA 1,086.00</b>		12c	
						12d	
15 State Employer's state ID number <b>PR 75-100XXXX</b>		16 State wages, tips, etc. <b>26,980.00</b>		17 State income tax <b>2,158.00</b>		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.



## Level II PR Examen – Escenario 2 Test Questions

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Basado en la información provista por Joseph y Jena, complete el Formulario 1040, los formularios y anejos requeridos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de Seguro Social y los números de identificación patronal sustituyendo las primeras dos XX con ceros (00) y los últimos cuatro dígitos con los números de su preferencia. En las situaciones del salón de clase, sustituya las Xs con la información que le facilite su instructor.

- 2.11** El ingreso total de Joseph y Jena en la línea 7 del Formulario 1040 es:
- a. \$0
  - b. \$26,980
  - c. \$49,070
  - d. \$51,045
- 2.12** ¿Cuál es la cantidad de contribución determinada en el Formulario 1040 línea 44?
- a. \$0
  - b. \$228
  - c. \$1,860
  - d. \$2,093
- 2.13** La cantidad total de contribuciones federales retenidas en la línea 64 del Formulario 1040 es:
- a. \$0
  - b. \$1,652
  - c. \$3,352
  - d. \$3,800
- 2.14** La cantidad del crédito tributario por hijos (parte no reembolsable) en la línea 52 del Formulario 1040 es:
- a. \$0
  - b. \$500
  - c. \$664
  - d. \$1,000
- 2.15** ¿Los pagos y créditos de Joseph y Jena son suficiente para cubrir su responsabilidad contributiva para el año 2017?
- a. Sí
  - b. No

# 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](http://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](https://www.irs.gov)

www.irs.gov