Directions

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

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

Advanced Scenario 1: Sharon Smith

Interview Notes

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

Advanced Scenario 1: Test Questions

1. Sharon qualifies for Head of Household filing status.

   a. True
   b. False

2. Who qualifies to claim the Earned Income Credit (EIC) also known as Earned Income Tax Credit (EITC) for Lea?

   a. Sharon
   b. Daniel
   c. Both Sharon and Daniel
   d. Neither Sharon nor Daniel

3. Sharon is required to report her lottery winnings as income on her federal tax return.

   a. True
   b. False

Advanced Scenario 2: Jeff and Jane Spring

Interview Notes

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

Advanced Scenario 2: Test Questions

4. What is the maximum amount Jeff and Jane are eligible to claim for the Child Tax Credit (CTC)

   a. $6,000
   b. $4,000
   c. $3,000
   d. $2,000

5. The Springs qualify for the Child and Dependent Care Credit

   a. True
   b. False

Advanced Scenario 3: Mary Wood

Interview Notes

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

Advanced Scenario 3: Test Questions

6. Mary is eligible to contribute an additional $_____ to her HSA because she is age 55 or older.

a. $0
b. $850
c. $1,000
d. $2,000

7. Form 8889, Part I is used to report HSA contributions made by _____.

a. Mary
b. Mary's employer
c. Mary's mother
d. All of the above

8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?

a. $3,860
b. $3,620
c. $3,580
d. $3,320

Advanced Scenario 4: Cheryl Brown

Interview Notes

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

Advanced Scenario 4: Test Questions

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

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

10. Which of the following statements is true?

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

Advanced Scenario 5: Elizabeth Greene

Interview Notes

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

Advanced Scenario 5: Test Questions

11. Elizabeth can claim the $1,500 homeowners association fees as a deduction on her Form 1040, Schedule A.

a. True

b. False

12. What amount of gambling losses is Elizabeth eligible to claim as a deduction on her Form 1040, Schedule A?

a. $0

b. $1,000

c. $2,000

d. $4,000

Advanced Scenario 6: David Stone

Interview Notes

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

Advanced Scenario 6: Test Questions

13. David is eligible to claim the American Opportunity Credit on his 2024 tax return.

a. True
b. False

14. For which of the following IRA distributions will David owe an additional tax of 10%?

a. $2,000 for tuition
b. $500 for emergency repairs
c. Both a and b
d. Neither a nor b

Advanced Scenario 7: Vincent and Faith Hunter

Directions

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

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

Interview Notes

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

Form **13614-C** (October 2024)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-4 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name (pronouns, optional)	M.I.	Last name	Your date of birth	Your job
VINCENT		HUNTER	05/01/1964	TEACHER
Spouse's first name (pronouns, optional)	**M.I.**	**Last name**	**Spouse's date of birth**	**Spouse's job**
FAITH		HUNTER	10/08/1955	RETIRED

Mailing address	Apt #	City	State	ZIP code
1234 CHARITY AVENUE		YOUR CITY	YS	YOUR ZIP

Telephone number	Email address	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER		☐ Yes ☒ No

Check if you or your spouse were in 2024:							
A U.S. citizen	☒ You	☒ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN	☐ You	☐ Spouse	☒ No
				Do you own or hold any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, would you like your refund		**If you have a balance due**, would you like to make a payment directly from	
☒ Direct deposit	☐ Check by mail	☐ Bank account	☐ Direct debit
☐ Split refund between accounts	☐ Other	☐ Set up installment agreement	☒ Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English	Would you like information on how to vote and/or how to register to vote	Would you like $3 to go to the Presidential Election Campaign Fund
☐ Yes ☒ No What language	☐ Yes ☒ No	☒ Yes ☐ No

As of December 31, 2024, what was your marital status

☐ **Never Married** ☒ **Married** If married, were you married for all of 2024 ☒ Yes ☐ No

Did you live with your spouse during any part of the last six months of 2024 ☒ Yes ☐ No

☐ **Divorced** ☐ **Legally Separated** ☐ **Widowed**

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) ☐ Yes ☐ No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				**To be completed by certified volunteer** (Refer to Pub 4012 Tab C)		
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
HOPE HUNTER	07/05/2005	DAUGHTER	12	S	YES	YES	YES	NO	Y	N	Y

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

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

Paid any of the following expenses in 2024:	Standard or Itemized Deductions (To be completed by certified volunteer)	Notes/Comments
☐ (A) Mortgage Interest ☐ (A) Taxes: state, local, real estate, sales, etc. ☐ (A) Medical, Dental, Prescription Expenses ☐ (B) Charitable contributions	☐ (B) Taxable state/local income taxes ☐ (B) Standard deduction ☐ (A) Itemized deduction	

Paid any of these expenses in 2024:	Expenses to report (To be completed by certified volunteer)	Notes/Comments
☐ (B) Student loan interest	☐ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☒ (B/A) Contributions to a retirement account	☐ (A) IRA, 401(k), etc. deduction	
☐ Repayments to a qualified retirement plan	☐ (B) Saver's credit	
☒ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ _____ Adjustment to income ☐ Yes ☐ No	

Did any of the following happen during 2024:	Information to report (To be completed by certified volunteer)	Notes/Comments
☒ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	
☒ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C	
☐ Have a loss related to a declared federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	☐ Estimated tax payments _____ ☐ Last year's refund applied to this year _____ ☐ Last year's return available	
☐ Additional information you think we should know	☐ Additional information for accurate tax preparation	

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

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

5. What is your race and/or ethnicity *(select all that apply and enter additional details in the spaces below)*

☐ **American Indian or Alaska Native** *(enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)*

☐ **Asian** *(provide details below)*

☐ Chinese ☐ Asian Indian ☐ Filipino
☐ Vietnamese ☐ Korean ☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

☐ **Black or African American** *(provide details below)*

☐ African American ☐ Jamaican ☐ Haitian
☐ Nigerian ☐ Ethiopian ☐ Somali

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

☐ **Hispanic or Latino** *(provide details below)*

☐ Mexican ☐ Puerto Rican ☐ Salvadoran
☐ Cuban ☐ Dominican ☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

☐ **Middle Eastern or North African** *(provide details below)*

☐ Lebanese ☐ Iranian ☐ Egyptian
☐ Syrian ☐ Iraqi ☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

☐ **Native Hawaiian or Pacific Islander** *(provide details below)*

☐ Native Hawaiian ☐ Samoan ☐ Chamorro
☐ Tongan ☐ Fijian ☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** *(provide details below)*

☐ English ☐ German ☐ Irish
☐ Italian ☐ Polish ☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

6. What is your spouse's race and/or ethnicity *(select all that apply and enter additional details in the spaces below)*

☐ **American Indian or Alaska Native** *(enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)*

☐ **Asian** *(provide details below)*

☐ Chinese ☐ Asian Indian ☐ Filipino
☐ Vietnamese ☐ Korean ☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

☐ **Black or African American** *(provide details below)*

☐ African American ☐ Jamaican ☐ Haitian
☐ Nigerian ☐ Ethiopian ☐ Somali

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

☐ **Hispanic or Latino** *(provide details below)*

☐ Mexican ☐ Puerto Rican ☐ Salvadoran
☐ Cuban ☐ Dominican ☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

☐ **Middle Eastern or North African** *(provide details below)*

☐ Lebanese ☐ Iranian ☐ Egyptian
☐ Syrian ☐ Iraqi ☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

☐ **Native Hawaiian or Pacific Islander** *(provide details below)*

☐ Native Hawaiian ☐ Samoan ☐ Chamorro
☐ Tongan ☐ Fijian ☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** *(provide details below)*

☐ English ☐ German ☐ Irish
☐ Italian ☐ Polish ☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

22222

a Employee's social security number: 416-00-XXXX

OMB No. 1545-0008

b Employer identification number (EIN): 35-700XXXX

1 Wages, tips, other compensation: $37,353.00

2 Federal income tax withheld: $3,200.00

c Employer's name, address, and ZIP code:
CLEAR CREEK SCHOOL DISTRICT
244 HARVARD STREET
YOUR CITY, YOUR STATE, ZIP

3 Social security wages: $38,353.00

4 Social security tax withheld: $2,377.89

5 Medicare wages and tips: $38,353.00

6 Medicare tax withheld: $556.12

7 Social security tips:

8 Allocated tips:

d Control number:

9:

10 Dependent care benefits:

e Employee's first name and initial: VINCENT

Last name: HUNTER

Suff.:

1234 CHARITY AVENUE
YOUR CITY, YOUR STATE, ZIP

11 Nonqualified plans:

12a Code: D $1,000.00

13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐

12b Code:

14 Other:

12c Code:

12d Code:

f Employee's address and ZIP code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	57-200XXXX	$37,353.00	$500.00			

Form **W-2** Wage and Tax Statement 2024

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

☐ VOID ☐ CORRECTED

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

LIBERTY ENTERPRISES
225 ONEIDA AVENUE
YOUR CITY, YOUR STATE, ZIP

1 Gross distribution: $ 20,100.00

2a Taxable amount: $

OMB No. 1545-0119

2024

Form 1099-R

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

2b Taxable amount not determined ☑ Total distribution ☐

Copy 1
For State, City, or Local Tax Department

PAYER'S TIN: 41-200XXXX

RECIPIENT'S TIN: 417-00-XXXX

3 Capital gain (included in box 2a): $

4 Federal income tax withheld: $ 2,010.00

RECIPIENT'S name: FAITH HUNTER

5 Employee contributions/ Designated Roth contributions or insurance premiums: $

6 Net unrealized appreciation in employer's securities: $

Street address (including apt. no.): 1234 CHARITY AVENUE

7 Distribution code(s): 7 IRA/SEP/SIMPLE ☐

8 Other: $ %

City or town, state or province, country, and ZIP or foreign postal code: YOUR CITY, YOUR STATE, ZIP

9a Your percentage of total distribution: %

9b Total employee contributions: $ 15,000.00

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withheld	15 State/Payer's state no.	16 State distribution
$		☐	$		$

Account number (see instructions):

13 Date of payment:

17 Local tax withheld: $

18 Name of locality:

19 Local distribution: $

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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2024 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
FAITH HUNTER	417-00-XXXX

Box 3. Benefits Paid in 2024	Box 4. Benefits Repaid to SSA in 2024	Box 5. Net Benefits for 2022 *(Box 3 minus Box 4)*
$23,899		

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: $19,412.60

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

Total additions:

Benefits for 2024: $23,899

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

$2,390

Box 7. Address

1234 CHARITY AVENUE
YOUR CITY, YOUR STATE, ZIP

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

Form SSA-1099-SM (6/2020) **DO NOT RETURN THIS FORM TO SSA OR IRS**

☐ CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Date of identifiable event	OMB No. 1545-2281
NEW BANK **1254 ORANGE AVENUE** **YOUR CITY, YOUR STATE, ZIP**	**09/25/2024**	Form **1099-C** (Rev. January 2022)
	2 Amount of debt discharged $ **850.00**	
	3 Interest, if included in box 2 $	For calendar year 20 **24**

Cancellation of Debt

CREDITOR'S TIN	DEBTOR'S TIN	4 Debt description
31-700XXXX	**416-00-XXXX**	**CREDIT CARD**

DEBTOR'S name
VINCENT HUNTER

Street address (including apt. no.)
1234 CHARITY AVENUE

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

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

Account number (see instructions)	6 Identifiable event code	7 Fair market value of property
		$

Copy B
For Debtor

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

Form **1099-C** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	Tuition Statement
CLARK COMMUNITY COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP	$ 5,722.00 2	2024 Form 1098-T	

FILER'S employer identification no.	STUDENT'S TIN	3	Copy B For Student
38-800XXXX	608-00-XXXX		

STUDENT'S name	4 Adjustments made for a prior year	5 Scholarships or grants	This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
HOPE HUNTER	$	$ 3,202.00	
Street address (including apt. no.) 1234 CHARITY AVENUE	6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2025 ☐	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	$		
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student ☑	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund $

Form 1098-T (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

Clark Community College

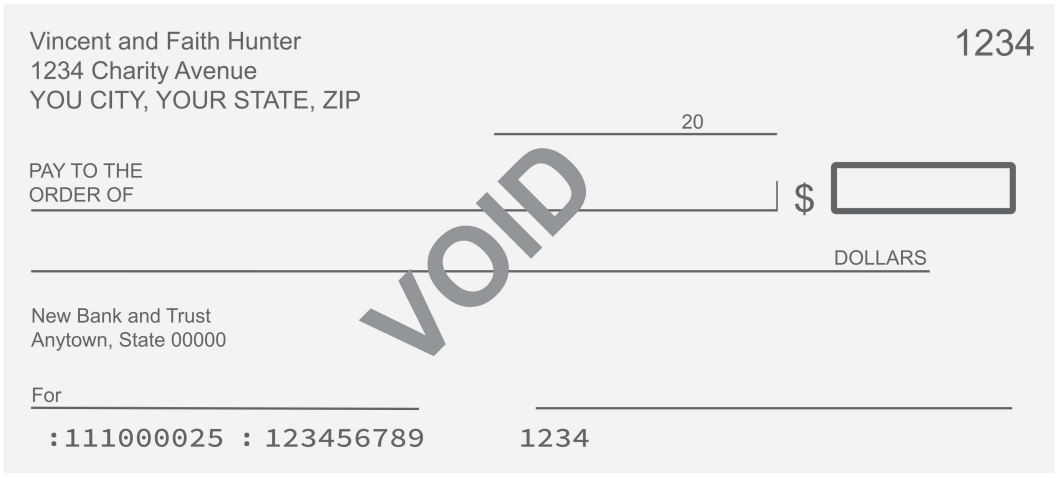
Statement of Account

December 31, 2024

HOPE HUNTER
STUDENT ID: 608-00-XXXX

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

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



Advanced Scenario 7: Test Questions

15. What is the taxable portion of Faith's pension from Liberty Enterprises using the simplified method?

a. $0
b. $18,841.00
c. $19,519.00
d. $20,100.00

16. The Hunters are eligible to claim the credit for other dependents on their tax return.

a. True
b. False

17. What is the total amount of other income reported on the Hunters' Form 1040 Schedule 1?

a. $0
b. $280
c. $850
d. $1,130

18. Vincent is eligible to deduct qualified educator expenses in the amount of $_____
(Note: whole number only, do not use special characters.)

19. What is the Hunters' standard deduction on their 2024 tax return?

a. $21,900
b. $23,450
c. $29,200
d. $30,750

20. Which of the following expenses qualify for the American Opportunity Credit?

a. Required course related books and equipment
b. Tuition
c. Parking pass
d. Both a and b

21. The taxable amount of Faith's Social Security income as reported on their Form 1040 is:

a. $ 0
b. $19,413
c. $20,314
d. $23,899

22. What is the Hunters' total federal income tax withholding?

a. $4,400
b. $5,210
c. $5,590
d. $7,600

Advanced Scenario 8: Stephanie Winter

Directions

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

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

Interview Notes

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


SOCIAL SECURITY
605-00-XXXX
Stephanie Winter
Stephanie Winter

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Form **13614-C** (October 2024)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-4 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name (pronouns, optional)	M.I.	Last name	Your date of birth	Your job
STEPHANIE		WINTER	03/08/1998	PARALEGAL
Spouse's first name (pronouns, optional)	M.I.	Last name	Spouse's date of birth	Spouse's job

Mailing address	Apt #	City	State	ZIP code
160 UNIVERSITY DRIVE		YOUR CITY	YS	YOUR ZIP

Telephone number	Email address	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER		☐ Yes ☒ No

Check if you or your spouse were in 2024:							
A U.S. citizen	☒ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN	☐ You	☐ Spouse	☒ No
				Do you own or hold any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, would you like your refund		**If you have a balance due**, would you like to make a payment directly from	
☒ Direct deposit	☐ Check by mail	☐ Bank account	☐ Direct debit
☐ Split refund between accounts	☐ Other	☐ Set up installment agreement	☒ Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English	Would you like information on how to vote and/or how to register to vote	Would you like $3 to go to the Presidential Election Campaign Fund
☐ Yes ☒ No What language	☐ Yes ☒ No	☒ Yes ☐ No

As of December 31, 2024, what was your marital status

☒ **Never Married** ☐ **Married** If married, were you married for all of 2024 ☐ Yes ☐ No

Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No

☐ **Divorced** ☐ **Legally Separated** ☐ **Widowed**

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) ☐ Yes ☐ No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)				**To be completed by certified volunteer** (Refer to Pub 4012 Tab C)		
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)

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

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

Paid any of the following expenses in 2024:	Standard or Itemized Deductions (To be completed by certified volunteer)	Notes/Comments
☐ (A) Mortgage Interest	☐ (B) Taxable state/local income taxes	
☐ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, Dental, Prescription Expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (B) Charitable contributions		

Paid any of these expenses in 2024:	Expenses to report (To be completed by certified volunteer)	Notes/Comments
☒ (B) Student loan interest	☐ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☒ (B/A) Contributions to a retirement account	☐ (A) IRA, 401(k), etc. deduction	
☐ Repayments to a qualified retirement plan	☐ (B) Saver's credit	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ _____ Adjustment to income ☐ Yes ☐ No	

Did any of the following happen during 2024:	Information to report (To be completed by certified volunteer)	Notes/Comments
☒ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C	
☐ Have a loss related to a declared federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	☐ Estimated tax payments _____ ☐ Last year's refund applied to this year _____ ☐ Last year's return available	
☐ Additional information you think we should know	☐ Additional information for accurate tax preparation	

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

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

5. What is your race and/or ethnicity *(select all that apply and enter additional details in the spaces below)*

☐ **American Indian or Alaska Native** *(enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)*

☐ **Asian** *(provide details below)*

☐ Chinese ☐ Asian Indian ☐ Filipino
☐ Vietnamese ☐ Korean ☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

☐ **Black or African American** *(provide details below)*

☐ African American ☐ Jamaican ☐ Haitian
☐ Nigerian ☐ Ethiopian ☐ Somali

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

☐ **Hispanic or Latino** *(provide details below)*

☐ Mexican ☐ Puerto Rican ☐ Salvadoran
☐ Cuban ☐ Dominican ☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

☐ **Middle Eastern or North African** *(provide details below)*

☐ Lebanese ☐ Iranian ☐ Egyptian
☐ Syrian ☐ Iraqi ☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

☐ **Native Hawaiian or Pacific Islander** *(provide details below)*

☐ Native Hawaiian ☐ Samoan ☐ Chamorro
☐ Tongan ☐ Fijian ☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** *(provide details below)*

☐ English ☐ German ☐ Irish
☐ Italian ☐ Polish ☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

6. What is your spouse's race and/or ethnicity *(select all that apply and enter additional details in the spaces below)*

☐ **American Indian or Alaska Native** *(enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)*

☐ **Asian** *(provide details below)*

☐ Chinese ☐ Asian Indian ☐ Filipino
☐ Vietnamese ☐ Korean ☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

☐ **Black or African American** *(provide details below)*

☐ African American ☐ Jamaican ☐ Haitian
☐ Nigerian ☐ Ethiopian ☐ Somali

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

☐ **Hispanic or Latino** *(provide details below)*

☐ Mexican ☐ Puerto Rican ☐ Salvadoran
☐ Cuban ☐ Dominican ☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

☐ **Middle Eastern or North African** *(provide details below)*

☐ Lebanese ☐ Iranian ☐ Egyptian
☐ Syrian ☐ Iraqi ☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

☐ **Native Hawaiian or Pacific Islander** *(provide details below)*

☐ Native Hawaiian ☐ Samoan ☐ Chamorro
☐ Tongan ☐ Fijian ☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** *(provide details below)*

☐ English ☐ German ☐ Irish
☐ Italian ☐ Polish ☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

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Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
NEW BANK, CUSTODIAN FOR TRADITIONAL IRA OF STEPHANIE WINTER 300 MARIN STREET YOUR CITY, YOUR STATE, ZIP	$ 5,000.00	2024	
	2a Taxable amount $ 5,000.00	Form 1099-R	
	2b Taxable amount not determined ☑ Total distribution ☐		Copy 1 For State, City, or Local Tax Department

PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)	4 Federal income tax withheld
48-200XXXX	605-00-XXXX	$	$ 500.00

RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
STEPHANIE WINTER	$	$
Street address (including apt. no.) 160 UNIVERSITY DRIVE	7 Distribution code(s): 1 — IRA/SEP/SIMPLE ☑	8 Other: $ %
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	9a Your percentage of total distribution %	9b Total employee contributions $

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withheld	15 State/Payer's state no.	16 State distribution
$		☐	$		$
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
			$		$

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

22222	a Employee's social security number: 605-00-XXXX	OMB No. 1545-0008	
b Employer identification number (EIN): 35-800XXXX		1 Wages, tips, other compensation: $40,700.00	2 Federal income tax withheld: $3,100.00
c Employer's name, address, and ZIP code: WE WIN ASSOCIATES 200 VENTURA BLVD YOUR CITY, YOUR STATE, ZIP		3 Social security wages: $41,700.00	4 Social security tax withheld: $2585.40
		5 Medicare wages and tips: $41,700.00	6 Medicare tax withheld: $604.65
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial: STEPHANIE	Last name: WINTER	11 Nonqualified plans	12a Code D: $1,000.00
160 UNIVERSITY DRIVE YOUR CITY, YOUR STATE, ZIP		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
		14 Other	12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	57-300XXXX	$40,700.00	$800.00			

Form W-2 Wage and Tax Statement 2024 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116 Form **1099-NEC** (Rev. January 2024) For calendar year 2024	**Nonemployee Compensation**
FAST EATS 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP			
PAYER'S TIN 63-400XXXX	RECIPIENT'S TIN 605-00-XXXX	1 Nonemployee compensation $ 1,000.00	**Copy B** **For Recipient** This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name STEPHANIE WINTER		2 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
Street address (including apt. no.) 160 UNIVERSITY DRIVE		3	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		4 Federal income tax withheld $	
Account number (see instructions)		5 State tax withheld $ $	6 State/Payer's state no. 7 State income $ $

Form **1099-NEC** (Rev. 1-2024) (keep for your records) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

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

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

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

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2024 TAX REPORTING STATEMENT

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

Form 1099-DIV* 2024 Dividends and Distributions
Copy B for Recipient (OMB NO. 1545-0110)

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

Form 1099-MISC* 2024 Miscellaneous Income
Copy B for Recipient (OMB NO. 1545-0115)

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

Form 1099-INT* 2024 Interest Income
Copy B for Recipient (OMB NO. 1545-0112)

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

Summary of 2024 Proceeds From Broker and Barter Exchange Transactions

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

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

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2024 TAX REPORTING STATEMENT

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

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

Copy B for Recipient OMB NO. 1545-0715

Short-term transactions for which basis is reported to the IRS
Report on Form 8949 with Box A checked and/or Schedule D, Part I
(This Label is a Substitute for Boxes 1c & 6)

8 Description, **1d** Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type)

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

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

Copy B for Recipient OMB NO. 1545-0715

Long-term transactions for which basis is not reported to the IRS
Report on Form 8949 with Box E checked and/or Schedule D, Part II
(This Label is a Substitute for Boxes 1c & 6)

8 Description, **1d** Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type)

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

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

Page 2 of 2

☐ CORRECTED (if checked)

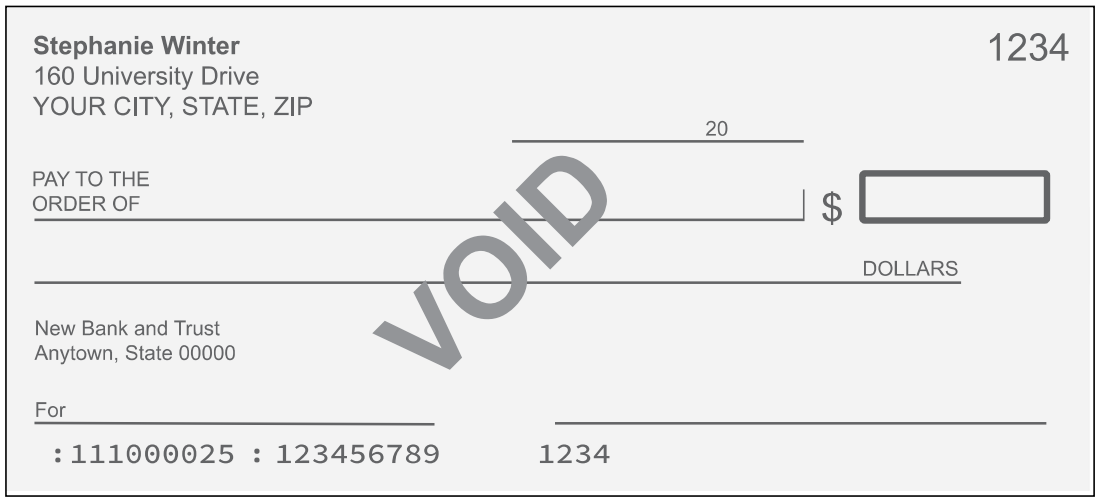
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576	**Student Loan Interest Statement**
FINANCIAL AID PARTNERS 305 WASHINGTON DR YOUR CITY, YOUR STATE, ZIP		2024 Form **1098-E**	
RECIPIENT'S TIN 38-800XXXX	BORROWER'S TIN 605-00-XXXX	**1** Student loan interest received by lender $ 3,750.00	**Copy B** **For Borrower** This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
BORROWER'S name STEPHANIE WINTER Street address (including apt. no.) 160 UNIVERSITY DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP			
Account number (see instructions)		**2** If checked, box 1 does **not** include loan origination fees and/or capitalized interest for loans made before September 1, 2004 . . . . . ☐	

Form **1098-E** (keep for your records) www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

☐ CORRECTED

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

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service


Stephanie Winter
160 University Drive
YOUR CITY, STATE, ZIP
1234
20
PAY TO THE
ORDER OF
$
DOLLARS
VOID
New Bank and Trust
Anytown, State 00000
For
:111000025 : 123456789 1234

Advanced Scenario 8: Test Questions

Directions

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

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

23. The net short-term capital gain reported on Stephanie's Schedule D is $_____.
(Note: whole number only,do not use special characters.)

24. Which of the following can be claimed as a business expense on Stephanie's Schedule C?

a. Tolls
b. Speeding Ticket
c. Lunches
d. All of the above

25. Stephanie can take a student loan interest deduction of $3,750.

a. True
b. False

26. What is the total standard mileage deduction for Stephanie's business on Schedule C?

a. $630
b. $1,965
c. $2,010
d. $8,040

27. The amount of Stephanie's lifetime learning credit is $480.

a. True
b. False

28. What is Stephanie's additional 10% tax on the early withdrawal from her IRA on Form 1040 Schedule 2, Part II??

a. $0
b. $240
c. $260
d. $500

29. To avoid having a balance due next year, Stephanie can use the IRS withholding estimator to calculate her tax liability and submit a new Form W-4 to increase her tax withholding.

a. True
b. False

Advanced Scenario 9: Joe Lopez

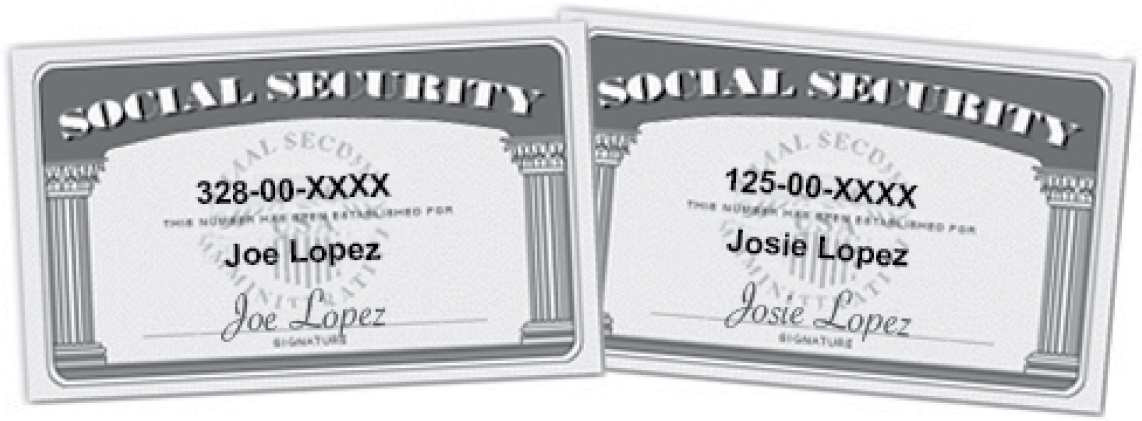
Directions

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

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

Interview Notes

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



Form **13614-C** (October 2024)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-4 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name (pronouns, optional)	M.I.	Last name	Your date of birth	Your job
JOE		LOPEZ	04/12/1983	JANITOR
Spouse's first name (pronouns, optional)	M.I.	Last name	Spouse's date of birth	Spouse's job

Mailing address	Apt #	City	State	ZIP code
200 SKY WAY		YOUR CITY	YS	YOUR ZIP

Telephone number	Email address	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER		☐ Yes ☒ No

Check if you or your spouse were in 2024:							
A U.S. citizen	☒ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN	☐ You	☐ Spouse	☒ No
				Do you own or hold any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, would you like your refund		**If you have a balance due**, would you like to make a payment directly from	
☐ Direct deposit	☒ Check by mail	☐ Bank account	☐ Direct debit
☐ Split refund between accounts	☐ Other	☐ Set up installment agreement	☒ Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English	Would you like information on how to vote and/or how to register to vote	Would you like $3 to go to the Presidential Election Campaign Fund
☐ Yes ☒ No What language	☐ Yes ☒ No	☒ Yes ☐ No

As of December 31, 2024, what was your marital status

☐ **Never Married**

☐ **Married** If married, were you married for all of 2024 ☐ Yes ☐ No

Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No

☐ **Divorced** Date of final decree

☐ **Legally Separated** Date of separate maintenance decree

☒ **Widowed** Year of spouse's death 2023

Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) ☐ Yes ☐ No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	Answer Yes or No (Y/N): A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	**To be completed by certified volunteer** (Refer to Pub 4012 Tab C): Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
JOSIE LOPEZ	07/24/2015	DAUGHTER	12	S	Y	Y	Y	N			

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

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

Paid any of the following expenses in 2024:	Standard or Itemized Deductions (To be completed by certified volunteer)	Notes/Comments
☐ (A) Mortgage Interest	☐ (B) Taxable state/local income taxes	
☐ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, Dental, Prescription Expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (B) Charitable contributions		

Paid any of these expenses in 2024:	Expenses to report (To be completed by certified volunteer)	Notes/Comments
☐ (B) Student loan interest	☐ (B) 1098-E	
☒ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☒ (B/A) Contributions to a retirement account	☐ (A) IRA, 401(k), etc. deduction	
☐ Repayments to a qualified retirement plan	☐ (B) Saver's credit	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ _____ Adjustment to income ☐ Yes ☐ No	

Did any of the following happen during 2024:	Information to report (To be completed by certified volunteer)	Notes/Comments
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	
☒ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C	
☐ Have a loss related to a declared federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	☐ Estimated tax payments _____ ☐ Last year's refund applied to this year _____ ☐ Last year's return available	
☐ Additional information you think we should know	☐ Additional information for accurate tax preparation	

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

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

5. What is your race and/or ethnicity *(select all that apply and enter additional details in the spaces below)*

☐ **American Indian or Alaska Native** *(enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)*

☐ **Asian** *(provide details below)*
- ☐ Chinese ☐ Asian Indian ☐ Filipino
- ☐ Vietnamese ☐ Korean ☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

☐ **Black or African American** *(provide details below)*
- ☐ African American ☐ Jamaican ☐ Haitian
- ☐ Nigerian ☐ Ethiopian ☐ Somali

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

☐ **Hispanic or Latino** *(provide details below)*
- ☐ Mexican ☐ Puerto Rican ☐ Salvadoran
- ☐ Cuban ☐ Dominican ☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

☐ **Middle Eastern or North African** *(provide details below)*
- ☐ Lebanese ☐ Iranian ☐ Egyptian
- ☐ Syrian ☐ Iraqi ☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

☐ **Native Hawaiian or Pacific Islander** *(provide details below)*
- ☐ Native Hawaiian ☐ Samoan ☐ Chamorro
- ☐ Tongan ☐ Fijian ☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** *(provide details below)*
- ☐ English ☐ German ☐ Irish
- ☐ Italian ☐ Polish ☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

6. What is your spouse's race and/or ethnicity *(select all that apply and enter additional details in the spaces below)*

☐ **American Indian or Alaska Native** *(enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)*

☐ **Asian** *(provide details below)*
- ☐ Chinese ☐ Asian Indian ☐ Filipino
- ☐ Vietnamese ☐ Korean ☐ Japanese

Enter, for example, Pakistani, Hmong, Afghan, etc.

☐ **Black or African American** *(provide details below)*
- ☐ African American ☐ Jamaican ☐ Haitian
- ☐ Nigerian ☐ Ethiopian ☐ Somali

Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc.

☐ **Hispanic or Latino** *(provide details below)*
- ☐ Mexican ☐ Puerto Rican ☐ Salvadoran
- ☐ Cuban ☐ Dominican ☐ Guatemalan

Enter, for example, Colombian, Honduran, Spaniard, etc.

☐ **Middle Eastern or North African** *(provide details below)*
- ☐ Lebanese ☐ Iranian ☐ Egyptian
- ☐ Syrian ☐ Iraqi ☐ Israeli

Enter, for example, Moroccan, Yemeni, Kurdish, etc.

☐ **Native Hawaiian or Pacific Islander** *(provide details below)*
- ☐ Native Hawaiian ☐ Samoan ☐ Chamorro
- ☐ Tongan ☐ Fijian ☐ Marshallese

Enter, for example, Chuukese, Palauan, Tahitian, etc.

☐ **White** *(provide details below)*
- ☐ English ☐ German ☐ Irish
- ☐ Italian ☐ Polish ☐ Scottish

Enter, for example, French, Swedish, Norwegian, etc.

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

22222	a Employee's social security number 328-00-XXXX	OMB No. 1545-0008	
b Employer identification number (EIN) 34-800XXXX		1 Wages, tips, other compensation $42,000.00	2 Federal income tax withheld $1,700.00
c Employer's name, address, and ZIP code ROSEWOOD SCHOOL DISTRICT 1452 ROOSEVELT CIRCLE YOUR CITY, YOUR STATE, ZIP		3 Social security wages $43,500.00	4 Social security tax withheld $2,697.00
		5 Medicare wages and tips $43,500.00	6 Medicare tax withheld $630.75
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial / Last name / Suff. JOE LOPEZ 200 SKY WAY YOUR CITY, YOUR STATE, ZIP		11 Nonqualified plans 13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐ 14 Other	12a Code D $1,500.00 12b Code 12c Code 12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	34-800XXXX	$42,000.00	$600.00			

Form **W-2** Wage and Tax Statement 2024 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112
NEW BANK AND TRUST 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP	1 Interest income $ 140.00	Form 1099-INT (Rev. January 2024) For calendar year 2024
	2 Early withdrawal penalty $ 28.00	
PAYER'S TIN 22-700XXXX / RECIPIENT'S TIN 328-00-XXXX	3 Interest on U.S. Savings Bonds and Treasury obligations $	
RECIPIENT'S name JOE LOPEZ Street address (including apt. no.) 200 SKY WAY City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	4 Federal income tax withheld $	5 Investment expenses $
	6 Foreign tax paid $	7 Foreign country or U.S. territory
	8 Tax-exempt interest $	9 Specified private activity bond interest $
	10 Market discount $	11 Bond premium $
FATCA filing requirement ☐	12 Bond premium on Treasury obligations $	13 Bond premium on tax-exempt bond $
Account number (see instructions)	14 Tax-exempt and tax credit bond CUSIP no.	15 State / 16 State identification no. / 17 State tax withheld $ $

Interest Income

Copy 1

For State Tax Department

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

Form **1095-A**

Department of the Treasury
Internal Revenue Service

Health Insurance Marketplace Statement

Do not attach to your tax return. Keep for your records.
Go to *www.irs.gov/Form1095A* for instructions and the latest information.

☐ VOID
☐ CORRECTED

OMB No. 1545-2232

2024

Part I Recipient Information

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

Part II Covered Individuals

	A. Covered individual name	**B.** Covered individual SSN	**C.** Covered individual date of birth	**D.** Coverage start date	**E.** Coverage termination date
16	JOE LOPEZ	328-00-XXXX	04/12/1983	01/01/2024	12/31/2024
17	JOSIE LOPEZ	125-00-XXXX	07/24/2015	01/01/2024	12/31/2024
18					
19					
20					

Part III Coverage Information

Month	**A.** Monthly enrollment premiums	**B.** Monthly second lowest cost silver plan (SLCSP) premium	**C.** Monthly advance payment of premium tax credit
21 January	$446	$602	$388
22 February	$446	$602	$388
23 March	$446	$602	$388
24 April	$446	$602	$388
25 May	$446	$602	$388
26 June	$446	$602	$388
27 July	$446	$602	$388
28 August	$446	$602	$388
29 September	$446	$602	$388
30 October	$446	$602	$388
31 November	$446	$602	$388
32 December	$446	$602	$388
33 **Annual Totals**	$5,352	$7,224	$4,656

Southside **Day Care**

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

December 31, 2024

Received from Joe Lopez

$7,200 for daycare services for Josie

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

Ellen River

EIN: 35-900XXXX

Advanced Scenario 9: Test Questions

Directions

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

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

30. What is Joe's most advantageous filing status?

- **a.** Single
- **b.** Married Filing Separately
- **c.** Head of Household
- **d.** Qualifying Surviving Spouse (QSS)

31. Joe adjusted gross income on his Form 1040 is _____.

- **a.** $12,912
- **b.** $42,000
- **c.** $42,112
- **d.** $42,140

32. Joe is eligible to claim the Child Tax Credit.

- **a.** True
- **b.** False

33. Joe's retirement savings contributions credit is____.

- **a.** $0
- **b.** $100
- **c.** $150
- **d.** $1,500

34. The total amount of Joe's net premium tax credit on Form 1040 Schedule 3, line 9 is $696.

- **a.** True
- **b.** False

35. Joe's child and dependent care credit from Form 2441 is _____.
(Note: whole number only, do not use special characters.)