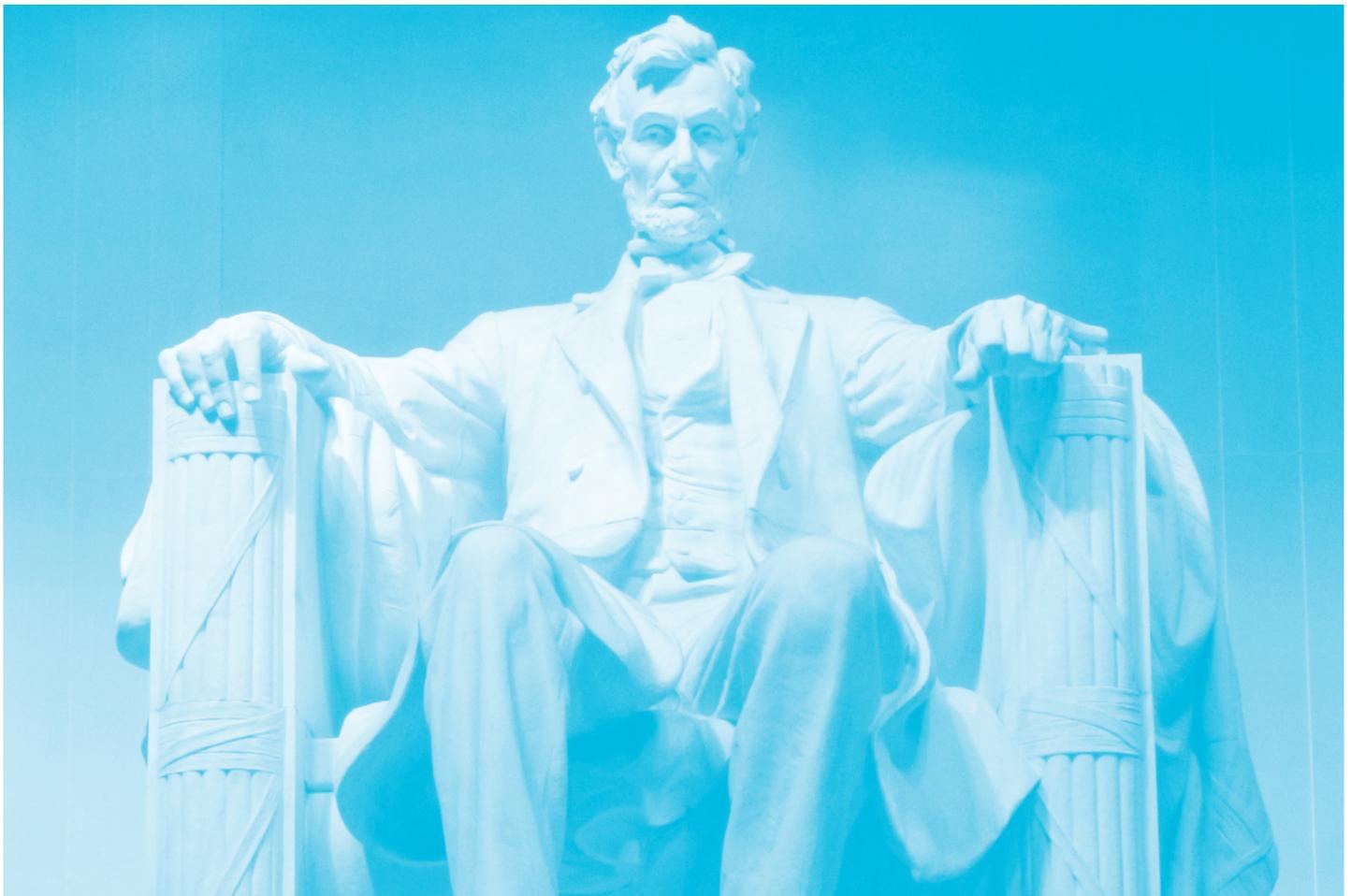




# 6744

## VITA/TCE Volunteer Assistor's Test/Retest **2016 RETURNS**

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



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.



# Form 6744 – 2016 VITA/TCE Test

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## **Preface**

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### **Quality Return Process**

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

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

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

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

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

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

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

## Test Instructions

---

### Special Accommodations

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

### Reference Materials

Use tax year **2016** values for deductions, exemptions, tax, or credits for all answers on the test. Remember to round to the nearest dollar. Test answers have been rounded up or down as directed in the specific instructions on the form.

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

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

### Using Tax Preparation Software

The Practice Lab is a tax year 2016 tax preparation tool developed to help in the certification process for VITA/TCE volunteers. Go to [www.irs.gov](http://www.irs.gov) and type “Link & Learn Taxes” in the keyword search field. Click on the link to open the website. The link to the Practice Lab is listed under additional resources. A universal password will be needed to access the Practice Lab. Your instructor, Site Coordinator, or other VITA/TCE volunteer contact will be able to provide you with the universal password. Once you access the Practice Lab, you will need to create a unique User ID if you do not already have one.

Using prior year software will not generate the correct answers for the 2016 test.

All taxpayer names, Social Security numbers, employer identification numbers, and account numbers provided in the scenarios are fictitious.

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

### Taking the Test

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

The tax preparation scenarios require you to complete a sample tax return. Answer the questions following the scenario. You can complete the certification test online using Link & Learn Taxes for immediate scoring. 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 keyword search: Link & Learn. If your instructor prefers, you can complete the test answer sheet to be graded by hand.

## Test Answer Sheet

The test scenarios on Link & Learn Taxes are the same as in this booklet. However, the online test randomly selects questions from both the test and the retest (if available). Read each question carefully before entering your answers online.

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

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

To answer the retest questions for return preparation scenarios, refer to the Interview Notes, Intake/Interview & Quality Review Sheet, and taxpayer documents provided in the test scenarios.

## Test Score

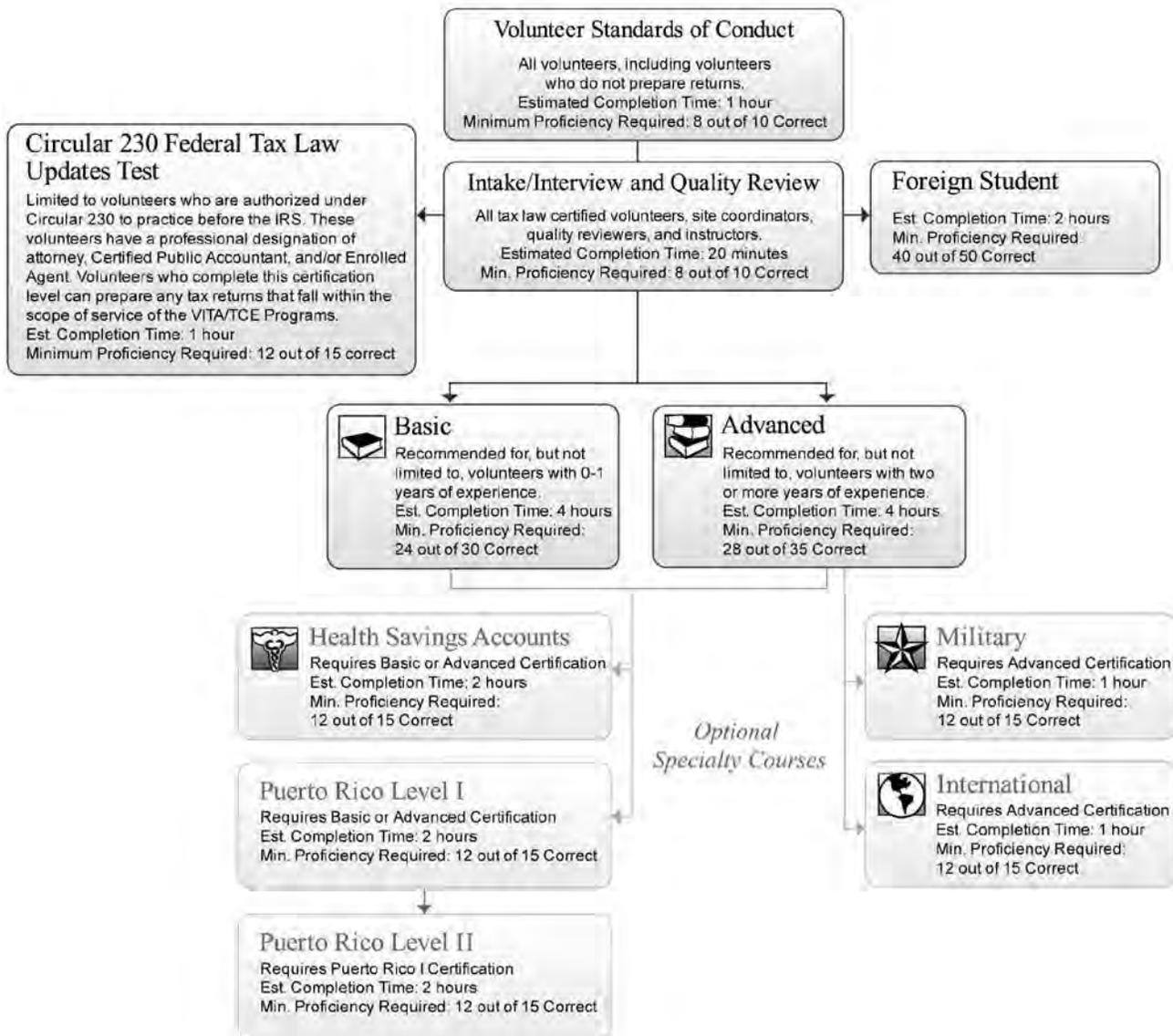
Once you submit your responses, Link & Learn Taxes will grade your test, provide you with an immediate score, and allow you to print or save your Volunteer Standards of Conduct Agreement. The system will also provide feedback for any missed questions. If you submit your paper test answer sheet to your instructor, he or she will advise you of your test results. Your signed Volunteer Standards of Conduct Agreement will be maintained by your Site Coordinator or other VITA/TCE volunteer contact.

## Certification

A score of **80%** or higher is required for certification. If you do not achieve a score of at least **80%**, you should review the subjects you missed or discuss it with your instructor, Site Coordinator, or other VITA/TCE volunteer contact. For most tests, a retest is available. Retest questions are included in this test booklet after test questions in each section. If using the online Link & Learn Taxes program, the program will randomly select from test and retest questions on both your first and second attempt at each test.



## Certification Tests



# Test Answer Sheet

Name \_\_\_\_\_

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

## Privacy Act Notice

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

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

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

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

Question Answer

### Standards of Conduct

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

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 10  
**Passing Score: 8 of 10**

Question Answer

### Intake/Interview & Quality Review

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

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 10  
**Passing Score: 8 of 10**

Question Answer

### Basic Scenario 1

|    |  |
|----|--|
| 1. |  |
| 2. |  |

### Basic Scenario 2

|    |  |
|----|--|
| 3. |  |
| 4. |  |

### Basic Scenario 3

|    |  |
|----|--|
| 5. |  |
| 6. |  |

### Basic Scenario 4

|    |  |
|----|--|
| 7. |  |
| 8. |  |
| 9. |  |

### Basic Scenario 5

|     |  |
|-----|--|
| 10. |  |
| 11. |  |

### Basic Scenario 6

|     |  |
|-----|--|
| 12. |  |
| 13. |  |

### Basic Scenario 7

|     |  |
|-----|--|
| 14. |  |
| 15. |  |
| 16. |  |
| 17. |  |
| 18. |  |
| 19. |  |

### Basic Scenario 8

|     |  |
|-----|--|
| 20. |  |
| 21. |  |
| 22. |  |
| 23. |  |
| 24. |  |
| 25. |  |

### Basic Scenario 9

|     |  |
|-----|--|
| 26. |  |
| 27. |  |
| 28. |  |
| 29. |  |
| 30. |  |

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 30  
**Passing Score: 24 of 30**

Question Answer

### Advanced Scenario 1

|    |  |
|----|--|
| 1. |  |
| 2. |  |

### Advanced Scenario 2

|    |  |
|----|--|
| 3. |  |
| 4. |  |
| 5. |  |

### Advanced Scenario 3

|    |  |
|----|--|
| 6. |  |
| 7. |  |

### Advanced Scenario 4

|    |  |
|----|--|
| 8. |  |
| 9. |  |

### Advanced Scenario 5

|     |  |
|-----|--|
| 10. |  |
| 11. |  |
| 12. |  |
| 13. |  |
| 14. |  |

### Advanced Scenario 6

|     |  |
|-----|--|
| 15. |  |
| 16. |  |
| 17. |  |
| 18. |  |
| 19. |  |
| 20. |  |

### Advanced Scenario 7

|     |  |
|-----|--|
| 21. |  |
| 22. |  |
| 23. |  |
| 24. |  |
| 25. |  |
| 26. |  |
| 27. |  |

### Advanced Scenario 8

|     |  |
|-----|--|
| 28. |  |
| 29. |  |
| 30. |  |
| 31. |  |
| 32. |  |
| 33. |  |
| 34. |  |
| 35. |  |

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 35  
**Passing Score: 28 of 35**

Question Answer

### Military Scenario 1

|    |  |
|----|--|
| 1. |  |
| 2. |  |
| 3. |  |
| 4. |  |
| 5. |  |

### Military Scenario 2

|    |  |
|----|--|
| 6. |  |
| 7. |  |
| 8. |  |
| 9. |  |

### Military Scenario 3

|     |  |
|-----|--|
| 10. |  |
| 11. |  |
| 12. |  |
| 13. |  |
| 14. |  |
| 15. |  |

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 15  
**Passing Score: 12 of 15**

Question Answer

### International Scenario 1

|    |  |
|----|--|
| 1. |  |
| 2. |  |
| 3. |  |
| 4. |  |

### International Scenario 2

|    |  |
|----|--|
| 5. |  |
| 6. |  |

### International Scenario 3

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

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 15  
**Passing Score: 12 of 15**

# HSA/Circular 230/Foreign Student Test Answer Sheet

Name \_\_\_\_\_

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

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

**Privacy Act Notice**

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

| Question                       | Answer |
|--------------------------------|--------|
| <b>Circular 230 Test</b>       |        |
| 1.                             |        |
| 2.                             |        |
| 3.                             |        |
| 4.                             |        |
| 5.                             |        |
| 6.                             |        |
| 7.                             |        |
| 8.                             |        |
| 9.                             |        |
| 10.                            |        |
| 11.                            |        |
| 12.                            |        |
| 13.                            |        |
| 14.                            |        |
| 15.                            |        |
| Total Answers Correct: _____   |        |
| Total Questions: 15            |        |
| <b>Passing Score: 12 of 15</b> |        |

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

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

# Retest Answer Sheet

Name \_\_\_\_\_

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

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

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

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

## Question Answer

### Standards of Conduct

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

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 10  
**Passing Score: 8 of 10**

## Question Answer

### Intake/Interview & Quality Review

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

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 10  
**Passing Score: 8 of 10**

## Question Answer

### Basic Scenario 1

|    |  |
|----|--|
| 1. |  |
| 2. |  |

### Basic Scenario 2

|    |  |
|----|--|
| 3. |  |
| 4. |  |

### Basic Scenario 3

|    |  |
|----|--|
| 5. |  |
| 6. |  |

### Basic Scenario 4

|    |  |
|----|--|
| 7. |  |
| 8. |  |
| 9. |  |

### Basic Scenario 5

|     |  |
|-----|--|
| 10. |  |
| 11. |  |

### Basic Scenario 6

|     |  |
|-----|--|
| 12. |  |
| 13. |  |

### Basic Scenario 7

|     |  |
|-----|--|
| 14. |  |
| 15. |  |
| 16. |  |
| 17. |  |
| 18. |  |
| 19. |  |

### Basic Scenario 8

|     |  |
|-----|--|
| 20. |  |
| 21. |  |
| 22. |  |
| 23. |  |
| 24. |  |
| 25. |  |

### Basic Scenario 9

|     |  |
|-----|--|
| 26. |  |
| 27. |  |
| 28. |  |
| 29. |  |
| 30. |  |

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 30  
**Passing Score: 24 of 30**

## Question Answer

### Advanced Scenario 1

|    |  |
|----|--|
| 1. |  |
| 2. |  |

### Advanced Scenario 2

|    |  |
|----|--|
| 3. |  |
| 4. |  |
| 5. |  |

### Advanced Scenario 3

|    |  |
|----|--|
| 6. |  |
| 7. |  |

### Advanced Scenario 4

|    |  |
|----|--|
| 8. |  |
| 9. |  |

### Advanced Scenario 5

|     |  |
|-----|--|
| 10. |  |
| 11. |  |
| 12. |  |
| 13. |  |
| 14. |  |

### Advanced Scenario 6

|     |  |
|-----|--|
| 15. |  |
| 16. |  |
| 17. |  |
| 18. |  |
| 19. |  |
| 20. |  |

### Advanced Scenario 7

|     |  |
|-----|--|
| 21. |  |
| 22. |  |
| 23. |  |
| 24. |  |
| 25. |  |
| 26. |  |
| 27. |  |

### Advanced Scenario 8

|     |  |
|-----|--|
| 28. |  |
| 29. |  |
| 30. |  |
| 31. |  |
| 32. |  |
| 33. |  |
| 34. |  |
| 35. |  |

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 35  
**Passing Score: 28 of 35**

## Question Answer

### Military Scenario 1

|    |  |
|----|--|
| 1. |  |
| 2. |  |
| 3. |  |
| 4. |  |
| 5. |  |

### Military Scenario 2

|    |  |
|----|--|
| 6. |  |
| 7. |  |
| 8. |  |
| 9. |  |

### Military Scenario 3

|     |  |
|-----|--|
| 10. |  |
| 11. |  |
| 12. |  |
| 13. |  |
| 14. |  |
| 15. |  |

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 15  
**Passing Score: 12 of 15**

## Question Answer

### International Scenario 1

|    |  |
|----|--|
| 1. |  |
| 2. |  |
| 3. |  |
| 4. |  |

### International Scenario 2

|    |  |
|----|--|
| 5. |  |
| 6. |  |

### International Scenario 3

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

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 15  
**Passing Score: 12 of 15**

# HSA/Circular 230 Retest Answer Sheet

Name \_\_\_\_\_

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

**Privacy Act Notice**

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

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

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

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

| Question              | Answer |
|-----------------------|--------|
| <b>HSA Scenario 1</b> |        |
| 1.                    |        |
| 2.                    |        |
| 3.                    |        |
| <b>HSA Scenario 2</b> |        |
| 4.                    |        |
| 5.                    |        |
| <b>HSA Scenario 3</b> |        |
| 6.                    |        |
| 7.                    |        |
| 8.                    |        |
| <b>HSA Scenario 4</b> |        |
| 9.                    |        |
| 10.                   |        |
| 11.                   |        |
| <b>HSA Scenario 5</b> |        |
| 12.                   |        |
| 13.                   |        |
| 14.                   |        |
| 15.                   |        |

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 15  
**Passing Score: 12 of 15**

| Question                   | Answer |
|----------------------------|--------|
| <b>Circular 230 Retest</b> |        |
| 1.                         |        |
| 2.                         |        |
| 3.                         |        |
| 4.                         |        |
| 5.                         |        |
| 6.                         |        |
| 7.                         |        |
| 8.                         |        |
| 9.                         |        |
| 10.                        |        |
| 11.                        |        |
| 12.                        |        |
| 13.                        |        |
| 14.                        |        |
| 15.                        |        |

Total Answers Correct: \_\_\_\_\_  
 Total Questions: 15  
**Passing Score: 12 of 15**



## Volunteer Standards of Conduct Test Questions

---

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

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

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

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

### Test Questions

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#### Directions

Using your resource materials, answer the following questions:

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

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

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

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



## Volunteer Standards of Conduct Retest Questions

### Directions

Using your resource materials, answer the following questions:

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

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

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

Form **13615**  
(October 2016)

## 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:

- |   |   |
|---|---|
| <p>1) Follow the Quality Site Requirements (QSR).</p> <p>2) Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.</p> <p>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.</p> | <p>4) Not knowingly prepare false returns.</p> <p>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.</p> <p>6) Treat all taxpayers in a professional, courteous, and respectful manner.</p> |
|---|---|

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.

|                                 |                       |
|---------------------------------|-----------------------|
| Full name <i>(please print)</i> | Volunteer position(s) |
|---------------------------------|-----------------------|

Home street address: city, state and ZIP code

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

**\*Circular 230 Federal Tax Law Update Certification:** 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.

|   |   |  |                         |   |
|---|---|--|-------------------------|---|
| Professional designation<br><i>(Attorney, CPA, or Enrolled Agent)</i> | Licensing jurisdiction<br><i>(insert state)</i> | Bar, license, registration, or enrollment number | Effective or issue date | Expiration date<br><i>(if provided)</i> |
|---|---|--|-------------------------|---|

**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<br><i>(site coordinator, sponsoring partner, instructor, etc.)</i> | Approving Official's signature and date |
|---|---|

**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. See **Publication 4396-A, Partner Resource Guide**, for additional requirements and instructions.

|   |  |
|---|--|
| Name as listed on PTIN card                         | Volunteer Preparer's Tax Identification Number (PTIN)<br>P - _____ |
| Address <i>(VITA/TCE Site or teaching location)</i> | Site Identification Number (SIDN)<br>S - _____                     |

**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<br><i>(Participating in the Annual Filing Season Program)</i> |
| <input type="checkbox"/> Attorney            | <input type="checkbox"/> Certified Financial Planner (CFP) |   |

| Certification Level<br><i>(Check only one box below)</i>            | Volunteer Hours<br><i>(Minimum of 10 volunteer hours required to issue CE Credits)</i> |
|---|--|
| <input type="checkbox"/> Advanced                                   | Total hours volunteered _____<br><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 _____<br><i>(qualifies for 18 CE credits)</i>                  |

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

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





## Intake / Interview and Quality Review Test Questions

### Directions

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

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

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



## Intake / Interview and Quality Review Retest Questions

### Directions

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

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

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



## Basic Course Scenarios and Test Questions

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### Directions

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

### Basic Scenario 1: Calvin Albright

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#### Interview Notes

- Calvin is 22 years old, single, and a U.S. citizen with a valid Social Security number.
- On Calvin's Intake and Interview sheet, he answered "Unsure" to the question, "Can anyone claim you or your spouse on their tax return?"
- During the interview with Calvin, you determine the following facts:
  - Calvin was a full-time student during 2016.
  - He earned \$7,000 in wages and had interest income of \$10 from a savings account.
  - He lived with his parents all year, but they told him they will not claim him on their 2016 return. Calvin's parents are required to file a return.
  - Calvin does not provide more than half of his own support.

### Basic Scenario 1: Test Questions

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1. Calvin can claim one personal exemption on his 2016 tax return.
  - a. True
  - b. False
2. Using Publication 4012, Who Must File tab, Chart B, Calvin has a filing requirement and must file a tax return.
  - a. True
  - b. False

## Basic Scenario 2: Dana Glendale

---

### Interview Notes

- Dana is 32, unmarried, and earned \$40,000 in wages.
- Dana's 67-year-old single father, Tom, lives in his own apartment in Seattle.
- Dana provided more than half of her father's support and all the cost of keeping up her father's home.
- Tom's only income was \$6,800 in Social Security benefits.
- None of Tom's Social Security income is taxable, and he is not required to file a tax return.
- Dana had qualified employee health insurance coverage for all of 2016. Tom had Medicare Parts A and B coverage all year.
- Dana and Tom are U.S. citizens and have valid Social Security numbers.

## Basic Scenario 2: Test Questions

---

3. Dana's most advantageous allowable filing status is:
  - a. Single
  - b. Head of Household
  - c. Married Filing Separately
  - d. Qualifying Widow
4. Both Dana and Tom have qualifying health insurance coverage (also known as minimum essential coverage) as defined under the Affordable Care Act.
  - a. True
  - b. False

## Basic Scenario 3: Julia Hillsdale

---

### Interview Notes

- Julia is 46 and made \$32,000 in wages in 2016. She is single and pays all the cost of keeping up her home.
- Julia's daughter, Beth, lived with Julia all year.
- Beth is 27, single, and had no income in 2016. She is not disabled.
- Beth's baby, Piper, was born in November 2015. Piper lived in Julia's home since birth.
- Julia provides more than half of the support for both Beth and Piper.
- Julia, Beth, and Piper are all U.S. citizens with valid Social Security numbers.

## Basic Scenario 3: Test Questions

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

## Basic Scenario 4: Everett and Catherine Brescia

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### Interview Notes

- Everett and Catherine lived in the U.S. all year and have Individual Taxpayer Identification Numbers (ITINs). They are not U.S. citizens and are not lawfully present in the U.S.
- Everett, age 24, and Catherine, age 22, are married and want to file a joint return.
- They have one child, Emory, who is 3 years old and lived with them all year.
- Everett earned \$32,000 in wages. They had no other income.
- Everett and Catherine provided all the support for Emory.
- Emory has a Social Security number and is a U.S. citizen.
- Everett and Catherine did not have any health insurance in 2016. Emory had minimum essential coverage (MEC) all year.

## Basic Scenario 4: Test Questions

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7. Review the Coverage Exemptions chart in Publication 4012. Everett and Catherine qualify for a health insurance coverage exemption.
  - a. True
  - b. False
8. Are Everett and Catherine eligible to claim the earned income credit?
  - a. Yes, because Emory is a U.S. citizen.
  - b. Yes, because they have earned income.
  - c. No, because Catherine had no earned income.
  - d. No, because Everett and Catherine have ITINs.
9. Which of the following benefits can Everett and Catherine claim on their tax return?
  - a. They can claim Emory as a dependent.
  - b. They can claim the child tax credit for Emory.
  - c. They can claim Emory as a dependent and take the child tax credit.
  - d. They cannot claim either the dependency exemption or the child tax credit.

## Basic Scenario 5: Ed Bard and Kara Crowder

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### Interview Notes

- Ed and Kara, both 24 years old, are not married. They lived together all year.
- Kara had \$5,000 in earned income during 2016. Ed earned \$30,000 in wages.
- Ed has two children from a previous relationship; Jason is 5 years old, and Trevor is 3.
- Jason and Trevor lived with Ed and Kara for all of 2016.
- Jason and Trevor did not provide over half of their own support.
- Ed paid all the rent, utilities, groceries, and other household expenses. Kara paid none of the household expenses.
- Ed, Kara, Jason, and Trevor are all U.S. citizens with valid Social Security numbers.

## Basic Scenario 5: Test Questions

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10. What are the correct filing statuses for Ed's and Kara's individual returns?
  - a. Both can file as Head of Household.
  - b. They can choose which one files as Head of Household.
  - c. Ed can file as Head of Household and Kara, if she chooses to file a tax return, must file as Single.
  - d. Both must file as Single.
11. It is allowable for both Ed and Kara to each claim one qualifying child for the earned income credit on their individual returns.
  - a. True
  - b. False

## Basic Scenario 6: Linda Findlay

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### Interview Notes

- Linda is married but did not live with or have contact with her spouse this tax year. She does not know where he is. She indicated on her intake sheet that she is not legally separated.
- Linda does not have children or any other dependents.
- Linda worked as a clerk and earned \$47,000 in wages. She had no other income.
- In 2016, she took a computer class at the community college to improve her job skills.
- She has a student account statement showing she paid \$900 for tuition.
- She paid \$300 for a course book that she ordered from an online bookseller. Purchase of the book was not a requirement of enrollment.
- She also paid \$50 for a parking permit that was not a requirement of enrollment.
- Linda does not have enough deductions to itemize.
- Linda is a U.S. citizen with a valid Social Security number.

## Basic Scenario 6: Test Questions

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12. What is Linda's most advantageous allowable filing status?
  - a. Married Filing Separately
  - b. Head of Household
  - c. Single
  - d. Qualifying Widow
13. Which education benefit is Linda eligible to claim?
  - a. American opportunity credit
  - b. Lifetime learning credit
  - c. Tuition and fees deduction
  - d. She does not qualify for any education benefit

## Basic Scenario 7: Gordon Ferris and Ellen Mercer

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### Directions

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

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

### Interview Notes

- Gordon and Ellen are married and want to file a joint return.
- Gordon did not receive a Form 1099-INT, but called County Bank and confirmed that in 2016 they received \$9 of interest income in their savings account with no withholding and no early withdrawal penalty.
- Gordon bought a \$25 raffle ticket and won a \$3,000 prize. He brought his Form W2-G.
- Gordon was covered by Medicare Parts A and B for the whole year. Ellen had no health insurance all year, and does not qualify for any coverage exemptions.



|                                       |   |                         |
|---------------------------------------|---|-------------------------|
| Form <b>13614-C</b><br>(October 2016) | Department of the Treasury - Internal Revenue Service<br><b>Intake/Interview &amp; Quality Review Sheet</b> | OMB Number<br>1545-1964 |
|---------------------------------------|---|-------------------------|

- 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<br><b>GORDON</b>  | M.I.                                       | Last name<br><b>FERRIS</b>  | Telephone number<br><b>YOUR PHONE #</b> | Are you a U.S. citizen?<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No        |
| 2. Your spouse's first name<br><b>ELLEN</b>  | M.I.                                       | Last name<br><b>MERCER</b>  | Telephone number                        | Is your spouse a U.S. citizen?<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 3. Mailing address<br><b>1932 CALVERT COURT</b>  |  | Apt #   | City<br><b>YOUR CITY</b>                | State<br><b>YS</b>  |
|  |  | ZIP code<br><b>YOUR ZIP</b>   |   |   |
| 4. Your Date of Birth<br><b>09/21/1942</b>   | 5. Your job title<br><b>RETIRED</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<br><b>03/06/1955</b>  | 8. Your spouse's job title<br><b>CLERK</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 on their tax return? <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 checked="" type="checkbox"/> Yes <input 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, 2016, were you:

Unmarried (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2016?  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 2016?  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 12/31/16 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/her own support? (yes/no) | Did this person have less than \$4,050 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |  |
| (a)  | (b)                      | (c)   | (d)   | (e)                 | (f)  | (g)                                    | (h)                                  | (i)                                       |  |  |  |  |   |  |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |  |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |  |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |  |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |  |

Check appropriate box for each question in each section

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

- 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
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**  Prefer not to answer
  - Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
  - Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
  - Provide your Email address (this email address will not be used for contacts from the Internal Revenue Service) \_\_\_\_\_

Additional comments

\_\_\_\_\_

\_\_\_\_\_

**Part VIII – IRS-Certified Volunteer Quality Reviewer Section****Review the tax return with the taxpayer to ensure:**

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

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

|                               |
|-------------------------------|
| Additional Tax Preparer notes |
|                               |

**Privacy Act and Paperwork Reduction Act Notice**

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

|  |  |   |  |  |                  |
|--|--|---|--|--|------------------|
| a Employee's social security number<br><b>137-00-XXXX</b>  |  | Safe, accurate,<br>FAST! Use                                    |  | Visit the IRS website at<br><a href="http://www.irs.gov/efile">www.irs.gov/efile</a> |                  |
| b Employer identification number (EIN)<br><b>35-500XXXX</b>  |  | 1 Wages, tips, other compensation<br><b>12,790.00</b>   | 2 Federal income tax withheld<br><b>1,958.00</b> |  |                  |
| c Employer's name, address, and ZIP code<br><br><b>MAPLE CONVENIENCE SHOP<br/>1225 MAPLE STREET<br/>YOUR CITY, STATE ZIP</b> |  | 3 Social security wages<br><b>12,790.00</b>   | 4 Social security tax withheld<br><b>792.98</b>  |  |                  |
|  |  | 5 Medicare wages and tips<br><b>12,790.00</b>   | 6 Medicare tax withheld<br><b>185.46</b>         |  |                  |
|  |  | 7 Social security tips  | 8 Allocated tips                                 |  |                  |
| d Control number   |  | 9   | 10 Dependent care benefits                       |  |                  |
| e Employee's first name and initial Last name<br><br><b>ELLEN MERCER<br/>1932 CALVERT COURT<br/>YOUR CITY, STATE ZIP</b>     |  | Suff. 11 Nonqualified plans   | 12a See instructions for box 12                  |  |                  |
| f Employee's address and ZIP code  |  | 13 <input type="checkbox"/> statutory employee <input type="checkbox"/> partner or partner-adj. pay <input type="checkbox"/> third-party sick pay | 12b  |  |                  |
|  |  | 14 Other  | 12c  |  |                  |
|  |  |   | 12d  |  |                  |
|  |  |   |  |  |                  |
| 15 State Employer's state ID number<br><b>YS 35-500XXXX</b>  | 16 State wages, tips, etc.<br><b>12,790.00</b> | 17 State income tax<br><b>127.90</b>  | 18 Local wages, tips, etc.                       | 19 Local income tax  | 20 Locality name |

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

**2016**

Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

|  |   |  |   |                                    |   |
|--|---|--|---|------------------------------------|---|
| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code<br><br><b>GILMER CORP<br/>2250 DELTA AVE<br/>YOUR CITY, STATE ZIP</b> |   | 1 Gross distribution<br><b>\$ 23,600.00</b>  | OMB No. 1545-0119<br><br><b>2016</b>                                |                                    | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.   |
| PAYER'S federal identification number<br><b>34-600XXXX</b>   |   | 2a Taxable amount<br><b>\$ 22,850.00</b>   | Form 1099-R   |                                    |   |
| RECIPIENT'S name<br><br><b>GORDON FERRIS</b>   | RECIPIENT'S identification number<br><b>130-00-XXXX</b> | 3 Capital gain (included in box 2a)<br><b>\$</b>   | 4 Federal income tax withheld<br><b>\$</b>                          |                                    | Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.<br><br>This information is being furnished to the Internal Revenue Service. |
| Street address (including apt. no.)<br><b>1932 CALVERT COURT</b>   |   | 5 Employee contributions /Designated Roth contributions or insurance premiums<br><b>\$</b> | 6 Net unrealized appreciation in employer's securities<br><b>\$</b> |                                    |   |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>  |   | 7 Distribution code(s)<br><b>7</b>   | 8 Other<br><b>\$ %</b>  |                                    |   |
| 10 Amount allocable to IRR within 5 years<br><b>\$</b>   | 11 1st year of desig. Roth contrib.                     | 9a Your percentage of total distribution<br><b>%</b>                                       | 9b Total employee contributions<br><b>\$ 16,250.00</b>              |                                    |   |
| Account number (see instructions)  | FATCA filing requirement<br><input type="checkbox"/>    | 12 State tax withheld<br><b>\$</b>   | 13 State/Payer's state no.  | 14 State distribution<br><b>\$</b> |   |
|  |   | 15 Local tax withheld<br><b>\$</b>   | 16 Name of locality   | 17 Local distribution<br><b>\$</b> |   |

Form 1099-R

[www.irs.gov/form1099r](http://www.irs.gov/form1099r)

Department of the Treasury - Internal Revenue Service

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**2016** • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
• SEE THE REVERSE FOR MORE INFORMATION.

|   |                                  |   |  |
|---|----------------------------------|---|--|
| Box 1. Name<br><b>Gordon Ferris</b>   |                                  | Box 2. Beneficiary's Social Security Number<br><b>130-00-XXXX</b>   |  |
| Box 3. Benefits Paid in 2016<br><b>\$20,000.00</b>  | Box 4. Benefits Repaid to SSA in | Box 5. Net Benefits for 2016 (Box 3 minus Box 4)<br><b>\$20,000.00</b>  |  |
| DESCRIPTION OF AMOUNT IN BOX 3  |                                  | DESCRIPTION OF AMOUNT IN BOX 4  |  |
| <b>Paid by check or direct deposit:<br/>\$17,741.20</b><br><b>Medicare Part B premiums deducted<br/>from your benefits:<br/>\$2,258.80</b><br><br><b>Medicare Prescription Drug premiums<br/>(Part D) deducted from your benefits:<br/>\$0</b><br><br><b>Total Additions:</b><br><br><b>Benefits for 2016:<br/>\$20,000</b> |                                  | Box 6. Voluntary Federal Income Tax Withholding<br><br>Box 7. Address<br><b>1932 Calvert Court<br/>Your City, State Zip</b><br><br>Box 8. Claim Number (Use this number if you need to contact SSA) |  |

**Draft as of June 21, 2016 - Subject to Change**

Form SSA-1099-SM (6-2016) **DO NOT RETURN THIS FORM TO SSA OR IRS**

CORRECTED (if checked)

|  |  |  |   |
|--|--|--|---|
| PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code<br><br><b>ORLEANS CASINO<br/>222 RACINE ROAD<br/>YOUR CITY, STATE ZIP</b> |  | 1 Gross winnings<br>\$ <b>3,000.00</b>                       | 2 Date won<br><b>5/28/2016</b>                    |
| PAYER'S federal identification number<br><b>38-600XXXX</b>   |  | 3 Type of wager<br><b>RAFFLE</b>                             | 4 Federal income tax withheld<br>\$ <b>750.00</b> |
| PAYER'S telephone number<br><b>YOUR PHONE #</b>  |  | 5 Transaction  | 6 Race  |
| WINNER'S name<br><b>GORDON FERRIS</b>  |  | 7 Winnings from identical wagers<br>\$                       | 8 Cashier<br><b>VP</b>                            |
| Street address (including apt. no.)<br><b>1932 CALVERT COURT</b>   |  | 9 Winner's taxpayer identification no.<br><b>130-00-XXXX</b> | 10 Window   |
| City or town, province or state, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>  |  | 11 First I.D.<br><b>YS987654</b>                             | 12 Second I.D.<br><b>YS 316-00-XXXX</b>           |
|  |  | 13 State/Payer's state identification no.                    | 14 State winnings<br>\$                           |
|  |  | 15 State income tax withheld<br>\$                           | 16 Local winnings<br>\$                           |
|  |  | 17 Local income tax withheld<br>\$                           | 18 Name of locality                               |

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

Signature ► Date ►

OMB No. 1545-0238  
**2016**  
**Form W-2G**  
**Certain Gambling Winnings**

This information is being furnished to the Internal Revenue Service

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

Form **W-2G** [www.irs.gov/w2g](http://www.irs.gov/w2g) Department of the Treasury - Internal Revenue Service



Department of Treasury  
Internal Revenue Service  
Kansas City Service Center -SP  
Kansas City, MO 64999-0017

Gordon Ferris  
1932 Calvert Court  
Your City, State ZIP

|               |                      |
|---------------|----------------------|
| Notice        | CP01A                |
| Tax Year      | 2016                 |
| Notice date   |                      |
| To contact us | Phone 1-800-XXX-XXXX |
| Page 1        |                      |

Important information about filing your 2016 federal tax return

## We assigned you an Identity Protection Personal Identification Number

Our records show that you either:

- were previously a victim of identity theft or,
- notified IRS that you experienced an incident that could potentially expose you to identity theft or
- requested an IP PIN.

We placed an indicator on your account to protect you when you file your federal tax return. This means that we'll review any tax return filed with your Taxpayer Identification Number to make sure it isn't being filed fraudulently.

To verify that a return belongs to you, we assigned you a unique Identity Protection Personal Identification Number (IP PIN) for 2016. You'll need to use this IP PIN when filing any Forms 1040 during the calendar year beginning in January.

If you fail to use your assigned IP PIN, your return could be rejected or delayed.

Your assigned 2016 IP PIN is:  
012345

### What you need to do

- When you file your federal tax return, enter the IP PIN in the correct place:
  - If filing electronically, your tax software or practitioner will tell you when and where to enter it.
  - If filing a paper return, enter your IP PIN in the gray box marked "Identity Protection PIN" to the right of "Spouse's signature and occupation".
- Don't use the IP PIN if you are being claimed as a dependent.
- If you're married and filing jointly and:
  - you're filing electronically, you'll need to enter your IP PIN whether you are filing as the primary taxpayer (first person on the return) or spouse.
  - you're filing by paper, only enter the IP PIN for the taxpayer whose social security number is listed first on the return.
  - only enter the IP PIN for the taxpayer whose social security number is listed first on the return.
- If you don't have to file a tax return, you won't need to use your IP PIN. Your account will continue to be protected from fraudulent filing due to identity theft.
- You will have to use a paper form if you apply for an extension of time to file your return or need an installment agreement.

Keep a copy of this letter with your tax records.

### What to remember about your IP PIN

Your IP PIN is only good for one year and a new one will be issued as long as the identity theft Indicator is on your tax account.

Keep your number private and don't give it to anyone other than a tax professional filing your return.

The IP PIN is only used to file your return. It has no other purpose. If you e-file, it is different than the 5 digit PIN you create when digitally signing your return.

## Basic Scenario 7: Test Questions

---

14. Gordon has an Identity Protection PIN. How does this affect his return preparation?
- The Identity Protection PIN must be entered during return preparation.
  - This return cannot be prepared at a volunteer site.
  - The return must be filed as a paper return.
  - All of the above.
15. The \$9 of savings account interest is **not required** to be included on the return since no Form 1099-INT was issued
- True
  - False
16. What is the taxable amount of Gordon's Social Security? \$\_\_\_\_\_.
17. Gordon is over 65. How does that affect their tax return?
- There is no effect.
  - It increases their standard deduction.
  - It increases their personal exemptions.
  - They must itemize their deductions.
18. Gordon and Ellen want to avoid having a balance due next year. Gordon can submit a Form W4-P to have tax withheld on his pension.
- True
  - False
19. Gordon and Ellen are **not** required to make a shared responsibility payment on Form 1040, page 2.
- True
  - False

## Basic Scenario 8: Valerie Sinclair

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

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

### Interview Notes

- Valerie's husband, Donald, died in March 2015. She has not remarried. They have two sons, Ethan and Patrick, who lived with her all year.
- Valerie paid more than half of Patrick's support and all of the cost of keeping up the home.
- Her son, Ethan, is permanently and totally disabled. He received disability income that provided more than half of his own support.
- Valerie lost her job on October 20, 2016 and received unemployment income.
- She cashed in her 401(k) savings and used the money for household expenses. She does not qualify for any exception to the additional tax on early distributions.
- Her son, Patrick, attended after-school care while Valerie worked.
- Valerie and Patrick had health insurance through Valerie's employer until the end of October. They did not enroll in any other coverage until January 2017. Ethan had MEC all year through Medicaid.



**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<br><b>VALERIE</b>   | M.I.                                      | Last name<br><b>SINCLAIR</b>  | Telephone number<br><b>YOUR PHONE #</b> | Are you a U.S. citizen?<br><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?<br><input type="checkbox"/> Yes <input type="checkbox"/> No     |
| 3. Mailing address<br><b>129 PENNINGTON PLACE</b>  |   | Apt #   | City<br><b>YOUR CITY</b>                | State<br><b>YS</b>   |
|  |   |   |   | ZIP code<br><b>YOUR ZIP</b>  |
| 4. Your Date of Birth<br><b>04/29/1968</b>   | 5. Your job title<br><b>MED ASSISTANT</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 on their tax return? <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, 2016, were you:  Unmarried (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  Married a. If Yes, Did you get married in 2016?  Yes  No

Divorced b. Did you live with your spouse during any part of the last six months of 2016?  Yes  No  
Date of final decree \_\_\_\_\_

Legally Separated Date of separate maintenance agreement \_\_\_\_\_  
Year of spouse's death **3/14/15**

Widowed

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 12/31/16 (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>PATRICK SINCLAIR</b>  | <b>06/06/07</b>          | <b>SON</b>  | <b>12</b>                                     | <b>YES</b>          | <b>YES</b>   | <b>S</b>                               | <b>YES</b>                           | <b>NO</b>                                 |  |  |  |  |   |
| <b>ETHAN SINCLAIR</b>  | <b>11/27/91</b>          | <b>SON</b>  | <b>12</b>                                     | <b>YES</b>          | <b>YES</b>   | <b>S</b>                               | <b>NO</b>                            | <b>YES</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 checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify                             |
| Yes                                 | No                                  | Unsure                   | Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions?   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received?   |
| <input 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) 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**

- 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
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? NONE  Prefer not to answer
  - Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
  - Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
  - Provide your Email address (this email address will not be used for contacts from the Internal Revenue Service) \_\_\_\_\_

Additional comments

\_\_\_\_\_

\_\_\_\_\_

**Part VIII – IRS-Certified Volunteer Quality Reviewer Section**

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

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

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

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**Privacy Act and Paperwork Reduction Act Notice**

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W.CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

|  |  |   |  |   |  |   |  |
|--|--|---|--|---|--|---|--|
| a Employee's social security number<br><b>259-00-XXXX</b>  |  | Safe, accurate,<br>FAST! Use  |  |   |  | Visit the IRS website at<br>www.irs.gov/efile |  |
| b Employer identification number (EIN)<br><b>35-600XXXX</b>  |  | 1 Wages, tips, other compensation<br><b>35,300.00</b>   |  | 2 Federal income tax withheld<br><b>2,300.00</b>      |  |   |  |
| c Employer's name, address, and ZIP code<br><br><b>MARICOPA MEDICAL SERVICES<br/>1270 WEST 29TH STREET<br/>YOUR CITY, STATE ZIP</b>  |  | 3 Social security wages<br><b>35,300.00</b>   |  | 4 Social security tax withheld<br><b>2,188.60</b>     |  |   |  |
|  |  | 5 Medicare wages and tips<br><b>35,300.00</b>   |  | 6 Medicare tax withheld<br><b>511.85</b>              |  |   |  |
|  |  | 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.<br><br><b>VALERIE SINCLAIR<br/>129 PENNINGTON PLACE<br/>YOUR CITY, STATE ZIP</b> |  | 11 Nonqualified plans   |  | 12a See instructions for box 12<br><b>DD 6,788.00</b> |  |   |  |
|  |  | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | 12b   |  |   |  |
|  |  | 14 Other  |  | 12c   |  |   |  |
|  |  |   |  | 12d   |  |   |  |
| f Employee's address and ZIP code  |  | 15 State Employer's state ID number<br><b>YS 35-600XXXX</b>   |  | 16 State wages, tips, etc.<br><b>35,300.00</b>        |  | 17 State income tax<br><b>1,472.00</b>        |  |
|  |  | 18 Local wages, tips, etc.  |  | 19 Local income tax                                   |  | 20 Locality name                              |  |

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

**2016**

Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

|  |  |   |  |  |  |   |
|--|--|---|--|--|--|---|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><b>STATE UNEMPLOYMENT COMMISSION<br/>1000 GOVERNMENT PLAZA<br/>YOUR CITY, STATE ZIP</b> |  | 1 Unemployment compensation<br><b>\$ 3,000.00</b>                     |  | OMB No. 1545-0120<br><br><b>2016</b>                                     |  | <b>Certain Government Payments</b>  |
| PAYER'S federal identification number<br><b>35-700XXXX</b>   |  | 2 State or local income tax refunds, credits, or offsets<br><b>\$</b> |  | Form <b>1099-G</b>   |  |   |
| RECIPIENT'S name<br><b>VALERIE SINCLAIR</b>  |  | 3 Box 2 amount is for tax year  |  | 4 Federal income tax withheld<br><b>\$ 300.00</b>                        |  | <b>Copy B For Recipient</b><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. |
| Street address (including apt. no.)<br><b>129 PENNINGTON PLACE</b>   |  | 5 RTAA payments<br><b>\$</b>  |  | 6 Taxable grants<br><b>\$</b>  |  |   |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>  |  | 7 Agriculture payments<br><b>\$</b>                                   |  | 8 If checked, box 2 is trade or business income <input type="checkbox"/> |  |   |
| Account number (see instructions)  |  | 9 Market gain<br><b>\$</b>  |  |  |  |   |
|  |  | 10a State 10b State identification no.                                |  | 11 State income tax withheld<br><b>\$</b>                                |  |   |

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

CORRECTED (if checked)

|  |   |   |   |  |                                    |
|--|---|---|---|--|------------------------------------|
| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code<br><br><b>KENT STATE BANK FOR<br/>MARICOPA MEDICAL SERVICES 401(K)<br/>743 COLQUITT WAY<br/>YOUR CITY, STATE ZIP</b>              |   | <b>1</b> Gross distribution<br>\$ <b>2,600.00</b><br><b>2a</b> Taxable amount<br>\$ <b>2,600.00</b> | OMB No. 1545-0119<br><br><b>2016</b><br><br>Form <b>1099-R</b>      | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>   |                                    |
| PAYER'S federal identification number<br><br><b>38-200XXX</b>  | RECIPIENT'S identification number<br><br><b>259-00-XXXX</b> | <b>3</b> Capital gain (included in box 2a)<br>\$  | <b>4</b> Federal income tax withheld<br>\$ <b>520.00</b>            | <b>Copy B</b><br><b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b><br><br>This information is being furnished to the Internal Revenue Service. |                                    |
| RECIPIENT'S name<br><br><b>VALERIE SINCLAIR</b><br><br>Street address (including apt. no.)<br><b>129 PENNINGTON PLACE</b><br><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b> |   | <b>5</b> Employee contributions / Designated Roth contributions or insurance premiums<br>\$         | <b>6</b> Net unrealized appreciation in employer's securities<br>\$ |  |                                    |
|  |   | <b>7</b> Distribution code(s)<br><b>1</b>   | <b>8</b> Other<br>\$ %  |  |                                    |
|  |   | <b>9a</b> Your percentage of total distribution %   | <b>9b</b> Total employee contributions \$                           |  |                                    |
| <b>10</b> Amount allocable to IRR within 5 years<br>\$   | <b>11</b> 1st year of desig. Roth contrib.                  | FATCA filing requirement <input type="checkbox"/>   | <b>12</b> State tax withheld<br>\$                                  | <b>13</b> State/Payer's state no.  | <b>14</b> State distribution<br>\$ |
| Account number (see instructions)  |   | <b>15</b> Local tax withheld<br>\$  | <b>16</b> Name of locality  | <b>17</b> Local distribution<br>\$   | \$                                 |

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

**Stone's Child Care**

303 Twiggs Trail  
Your City, Your State Your Zip

December 31, 2016

Received from Valerie Sinclair:

\$1,600 for after-school care for Patrick Sinclair

\$1,600 Total amount received for child care in 2016

Ellen Stone

EIN: 35-900XXXX

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

VOID

## Basic Scenario 8: Test Questions

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20. Which allowable filing status is most advantageous to Valerie?
- a. Single
  - b. Head of Household
  - c. Qualifying Widow(er)
  - d. Married Filing Jointly
21. Ethan is Valerie's qualifying child for which of the following benefits?
- a. Exemption for a dependent
  - b. Child tax credit
  - c. Earned income credit
  - d. None of the above
22. What is the total federal income tax withholding for Valerie's tax return?  
\$\_\_\_\_\_.
23. What is Valerie's credit for child and dependent care expenses shown in the tax and credits section of her tax return?
- a. \$336
  - b. \$352
  - c. \$368
  - d. \$384
24. Valerie and Patrick did not have Minimum Essential Coverage (MEC) for two months of the tax year. How does this affect her tax return?
- a. She must complete Form 8965 to claim the short coverage gap exemption.
  - b. She must make a Shared Responsibility Payment for herself.
  - c. She must make a Shared Responsibility Payment for herself and Patrick.
  - d. None of the above.
25. What is the amount of additional tax on the distribution from Valerie's 401(k), shown in the Other Taxes section of Form 1040?
- a. \$0
  - b. \$130
  - c. \$260
  - d. \$520

## Basic Scenario 9: Justin Reedley

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### Directions

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

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

### Interview Notes

- Justin's wife moved out in 2014. Justin will not file a joint return with his wife.
- Justin paid all the costs of keeping up the home. His daughter, Sierra, did not work and provided less than 50% of her own support.
- Justin has never taken a distribution from a retirement account and is not a student.
- In 2016, Sierra was a first year student at Yuma College, an eligible educational institution. She is pursuing a degree in Business. Sierra used her savings and the proceeds of a student loan to purchase course-related books from the campus bookstore for \$1,000, pay \$3,200 for room and board, and pay the \$1,800 tuition not covered by her scholarship. Sierra does not have a felony drug conviction.
- Sierra lived in a dorm on campus during the school year. Sierra lived with Justin before she started attending college and during school breaks.
- The terms of Sierra's scholarship state that it must be used to pay qualified tuition.
- Justin wants to know if he has enough deductions to itemize. He gives you receipts and statements for the following items he would like to deduct:
  - Unreimbursed doctor bills for Justin for \$300.
  - Unreimbursed prescription drugs for \$1,400.
  - Over the counter vitamins for \$150.
  - Safe deposit box for \$200.
  - A statement received from his church showing donations made throughout the year totaling \$1,500.
  - Receipt for donation of furniture in good, used condition to Goodwill. The estimated fair market value is \$240.
  - \$100 given to a friend for her medical bill.
  - Form 1098 showing mortgage interest, mortgage insurance premiums and real estate tax he paid.
  - \$1,200 for homeowner's insurance.
- Justin is repaying a student loan from his technical school education. The loan was for qualified education expenses at an eligible institution.
- Justin and Sierra were covered all year under a health care plan through Justin's employer. The employer paid the entire premium.
- Justin did not itemize deductions last year.



|                                       |   |                         |
|---------------------------------------|---|-------------------------|
| Form <b>13614-C</b><br>(October 2016) | Department of the Treasury - Internal Revenue Service<br><b>Intake/Interview &amp; Quality Review Sheet</b> | OMB Number<br>1545-1964 |
|---------------------------------------|---|-------------------------|

- 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<br><b>JUSTIN</b>  | M.I. | Last name<br><b>REEDLEY</b>             | Telephone number<br><b>YOUR PHONE #</b> | Are you a U.S. citizen?<br><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?<br><input type="checkbox"/> Yes <input type="checkbox"/> No                          |
| 3. Mailing address<br><b>847 MESA AVE</b>  |      | Apt #                                   | City<br><b>YOUR CITY</b>                | State<br><b>YS</b>  |
| 4. Your Date of Birth<br><b>08/10/1962</b>   |      | 5. Your job title<br><b>ELECTRICIAN</b> |   | 6. Last year, were you:<br>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:<br>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 on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure |      |   |   |   |
| 11. Have you or your spouse:<br>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, 2016, were you:

Unmarried (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married

a. If Yes, Did you get married in 2016?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2016?  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 12/31/16 (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>SIERRA REEDLEY</b>  | <b>06/09/98</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>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 1099-G)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. (M) Income (or loss) from Rental Property?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify                             |
| Yes                                 | No                                  | Unsure                   | Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 2. Contributions to a retirement account? _____ IRA (A) <input checked="" type="checkbox"/> 401K (B) _____ Roth IRA (B) _____ Other _____          |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 6. (B) Home mortgage interest? (Form 1098)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 8. (B) Charitable contributions?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Expenses related to self-employment income or any other income you received?   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 12. (B) Student loan interest? (Form 1098-E)   |
| Yes                                 | No                                  | Unsure                   | Part V – Life Events – Last Year, Did You (or Your Spouse)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)                                  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) 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**

- 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

Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.

- Other than English, what language is spoken in your home? **NONE**  Prefer not to answer
- Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
- Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
- Provide your Email address (this email address will not be used for contacts from the Internal Revenue Service) \_\_\_\_\_

Additional comments

**Part VIII – IRS-Certified Volunteer Quality Reviewer Section**

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

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

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

**Privacy Act and Paperwork Reduction Act Notice**

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

|  |  |                   |   |                              |  |  |  |   |                            |  |
|--|--|-------------------|---|------------------------------|--|--|--|---|----------------------------|--|
| a Employee's social security number<br><b>208-00-XXXX</b>  |  | OMB No. 1545-0008 |   | Safe, accurate,<br>FAST! Use |  |  |  | Visit the IRS website at<br>www.irs.gov/efile |                            |  |
| b Employer identification number (EIN)<br><b>37-500XXXX</b>  |  |                   | 1 Wages, tips, other compensation<br><b>40,000.00</b>   |                              | 2 Federal income tax withheld<br><b>2,300.00</b>     |  |  |   |                            |  |
| c Employer's name, address, and ZIP code<br><br><b>PACE CONSTRUCTION<br/>3604 FORREST TRAIL<br/>YOUR CITY, STATE ZIP</b>   |  |                   | 3 Social security wages<br><b>42,000.00</b>   |                              | 4 Social security tax withheld<br><b>2,604.00</b>    |  |  |   |                            |  |
|  |  |                   | 5 Medicare wages and tips<br><b>42,000.00</b>   |                              | 6 Medicare tax withheld<br><b>609.00</b>             |  |  |   |                            |  |
|  |  |                   | 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.<br><br><b>JUSTIN REEDLEY<br/>847 MESA AVE<br/>YOUR CITY, STATE ZIP</b> |  |                   | 11 Nonqualified plans   |                              | 12a See instructions for box 12<br><b>D 2,000.00</b> |  |  |   |                            |  |
|  |  |                   | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |                              | 12b <b>DD 4,758.00</b>                               |  |  |   |                            |  |
|  |  |                   | 14 Other  |                              | 12c  |  |  |   |                            |  |
|  |  |                   |   |                              | 12d  |  |  |   |                            |  |
| f Employee's address and ZIP code  |  |                   | 15 State Employer's state ID number<br><b>YS 37-500XXXX</b>   |                              | 16 State wages, tips, etc.<br><b>40,000.00</b>       |  | 17 State income tax<br><b>2,400.00</b> |   | 18 Local wages, tips, etc. |  |
|  |  |                   |   |                              |  |  | 19 Local income tax                    |   | 20 Locality name           |  |

Form **W-2** Wage and Tax Statement **2016** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

|   |  |   |  |  |  |   |  |
|---|--|---|--|--|--|---|--|
| RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><br><b>FIRST MORTGAGE COMPANY<br/>9800 STONEHILL WAY<br/>YOUR CITY, STATE ZIP</b> |  | *Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person. |  | OMB No. 1545-0901<br><b>2016</b><br>(Rev. June 2016)<br>Form 1098  |  | <b>Mortgage Interest Statement</b>  |  |
| 1 Mortgage interest received from payer(s)/borrower(s)<br><b>\$ 6,552.00</b>  |  | 2 Outstanding mortgage principal as of 1/1/2016<br><b>\$ 120,000.00</b>   |  | 3 Mortgage origination date<br><b>12/5/2015</b>  |  |   |  |
| RECIPIENT'S/LENDER'S federal identification number<br><b>37-600XXXX</b>   | PAYER'S/BORROWER'S taxpayer identification no.<br><b>208-00-XXXX</b> | 4 Refund of overpaid interest<br><b>\$</b>  |  | 5 Mortgage insurance premiums<br><b>\$ 600.00</b>  |  | <b>Copy B For Payer/Borrower</b><br><br>The information in boxes 1 through 9 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item. |  |
| PAYER'S/BORROWER'S name<br><b>JUSTIN REEDLEY</b>  |  | 6 Points paid on purchase of principal residence<br><b>\$</b>   |  | 7 Is address of property securing mortgage same as PAYER'S/BORROWER'S address?<br>If Yes, box is checked <input checked="" type="checkbox"/><br>If No, see box 8 or 9, below |  |   |  |
| Street address (including apt. no.)<br><b>847 MESA AVE</b>  |  | 8 Address of property securing mortgage   |  |  |  |   |  |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>   |  | 9 If property securing mortgage has no address, below is the description of the property  |  |  |  |   |  |
| 10 Other<br><b>REAL ESTATE TAX: \$1,954</b>   |  |   |  |  |  |   |  |
| Account number (see instructions)   |  |   |  |  |  |   |  |

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

CORRECTED

|   |   |   |   |  |
|---|---|---|---|--|
| FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number<br><b>YUMA COLLEGE<br/>10 COLLEGE AVE<br/>YOUR CITY, STATE ZIP</b> |   | 1 Payments received for qualified tuition and related expenses<br><b>\$ 11,800.00</b> | OMB No. 1545-1574<br><b>2016</b><br>Form <b>1098-T</b>  | <b>Tuition Statement</b>   |
| FILER'S federal identification no.<br><b>37-700XXXX</b>   | STUDENT'S taxpayer identification no.<br><b>209-00-XXXX</b> | 2 Amounts billed for qualified tuition and related expenses<br><b>\$</b>              | 3 If this box is checked, your educational institution has changed its reporting method for 2016 <input type="checkbox"/>             |  |
| STUDENT'S name<br><b>SIERRA REEDLEY</b>   |   | 4 Adjustments made for a prior year<br><b>\$</b>                                      | 5 Scholarships or grants<br><b>\$ 10,000.00</b>   | <b>Copy B For Student</b><br><br>This is important tax information and is being furnished to the Internal Revenue Service. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return. |
| Street address (including apt. no.)<br><b>847 MESA AVE</b>  |   | 6 Adjustments to scholarships or grants for a prior year<br><b>\$</b>                 | 7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January – March 2017 <input type="checkbox"/> |  |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>   |   | 8 Check if at least half-time student <input checked="" type="checkbox"/>             | 9 Checked if a graduate student <input type="checkbox"/>  |  |
| Service Provider/Acct. No. (see instr.)   |   | 10 Ins. contract reimb./refund<br><b>\$</b>   |   |  |
| Form <b>1098-T</b>  |   | (keep for your records)   | www.irs.gov/form1098t   | Department of the Treasury - Internal Revenue Service  |



## Yuma College

### Statement of Account

December 31, 2016

Sierra Reedley

Student ID 209-00-XXXX

| Date       | Transaction                                | Amount Billed | Amount Paid  |
|------------|--|---------------|--------------|
| 08/30/2016 | Tuition – Fall Semester 2016               | +\$11,800.00  |              |
| 08/30/2016 | Room & Board – Fall Semester 2016          | +\$ 3,200.00  |              |
| 08/30/2016 | Scholarship                                |               | -\$10,000.00 |
| 08/30/2016 | Student loan                               |               | -\$ 5,500.00 |
| 09/02/2016 | Campus Bookstore charge to student account | +\$ 1,000.00  |              |
| 09/03/2016 | Payment – check #1234                      |               | -\$ 500.00   |

12/31/2016 Account Balance.....\$0.00

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<br><b>FINANCIAL AID PARTNERS<br/>666 LINCOLN<br/>YOUR CITY, STATE ZIP</b> |   | OMB No. 1545-1576<br><b>2016</b><br>Form <b>1098-E</b>   | <b>Student Loan Interest Statement</b> |
| RECIPIENT'S federal identification no.<br><b>38-900XXXX</b>   | BORROWER'S social security number<br><b>208-00-XXXX</b>   | <b>1</b> Student loan interest received by lender<br>\$ <b>700.00</b>  |  |
| BORROWER'S name<br><b>JUSTIN REEDLEY</b>  |   | <b>Copy B<br/>For Borrower</b><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest. |  |
| Street address (including apt. no.)<br><b>847 MESA AVE</b>  |   |  |  |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>   |   |  |  |
| Account number (see instructions)   | <b>2</b> If checked, box 1 does <b>not</b> include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/> |  |  |

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

## Basic Scenario 9: Test Questions

---

26. What is the total of Justin's itemized deductions on Schedule A, line 29?
- a. \$10,692
  - b. \$12,406
  - c. \$12,646
  - d. \$13,246
27. Can Justin claim Head of Household filing status?
- a. Yes, because Justin is considered unmarried, has a qualifying person and meets all the other required tests.
  - b. Yes, anyone who pays all the costs of keeping up their home can claim Head of Household filing status.
  - c. No, because Sierra did not live at home the whole year.
  - d. No, because Justin is married.
28. To compute the American opportunity credit, which of Sierra's following expenses qualify?
- a. Tuition and fees paid by the scholarship
  - b. Room and board
  - c. Course-related books
  - d. All of the above
29. What is Justin's retirement savings contributions credit? \$\_\_\_\_\_
30. What is the amount of Justin's student loan interest deduction from Form 1040, page 1? \$\_\_\_\_\_.



## Basic Course Retest Questions

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### Directions

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

### Basic Scenario 1: Calvin Albright

---

#### Interview Notes

- Calvin is 22 years old, single, and a U.S. citizen with a valid Social Security number.
- On Calvin's Intake and Interview sheet, he answered "Unsure" to the question, "Can anyone claim you or your spouse on their tax return?"
- During the interview with Calvin, you determine the following facts:
  - Calvin was a full-time student during 2016.
  - He earned \$7,000 in wages and had interest income of \$10 from a savings account.
  - He lived with his parents all year, but they told him they will not claim him on their 2016 return. Calvin's parents are required to file a return.
  - Calvin does not provide more than half of his own support.

### Basic Scenario 1: Retest Questions

---

1. Which of the following statements is correct?
  - a. Calvin must claim 0 exemptions, because his income is less than \$10,000.
  - b. Calvin must claim 0 exemptions, because his parents can claim him as a dependent on their tax return.
  - c. Calvin can claim 1 exemption, because he had earned income.
  - d. Calvin can claim 1 exemption, because his parents have decided not to claim him.
  
2. Using Publication 4012, Who Must File tab, Chart B, is Calvin required to file a tax return?
  - a. Yes
  - b. No

## Basic Scenario 2: Dana Glendale

---

### Interview Notes

- Dana is 32, unmarried, and earned \$40,000 in wages.
- Dana's 67-year-old single father, Tom, lives in his own apartment in Seattle.
- Dana provided more than half of her father's support and all the cost of keeping up her father's home.
- Tom's only income was \$6,800 in Social Security benefits.
- None of Tom's Social Security income is taxable, and he is not required to file a tax return.
- Dana had qualified employee health insurance coverage for all of 2016. Tom had Medicare Parts A and B coverage all year.
- Dana and Tom are U.S. citizens and have valid Social Security numbers.

## Basic Scenario 2: Retest Questions

---

3. Dana's most advantageous allowable filing status is Single.
  - a. True
  - b. False
4. Who has health insurance coverage that qualifies as minimum essential coverage?
  - a. Only Dana
  - b. Only Tom
  - c. Both Dana and Tom
  - d. Neither Dana nor Tom

## Basic Scenario 3: Julia Hillsdale

---

### Interview Notes

- Julia is 46 and made \$32,000 in wages in 2016. She is single and pays all the cost of keeping up her home.
- Julia's daughter, Beth, lived with Julia all year.
- Beth is 27, single, and had no income in 2016. She is not disabled.
- Beth's baby, Piper, was born in November 2015. Piper lived in Julia's home since birth.
- Julia provides more than half of the support for both Beth and Piper.
- Julia, Beth, and Piper are all U.S. citizens with valid Social Security numbers.

## Basic Scenario 3: Retest Questions

---

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

## Basic Scenario 4: Everett and Catherine Brescia

---

### Interview Notes

- Everett and Catherine lived in the U.S. all year and have Individual Taxpayer Identification Numbers (ITINs). They are not U.S. citizens and are not lawfully present in the U.S.
- Everett, age 24, and Catherine, age 22, are married and want to file a joint return.
- They have one child, Emory, who is 3 years old and lived with them all year.
- Everett earned \$32,000 in wages. They had no other income.
- Everett and Catherine provided all the support for Emory.
- Emory has a Social Security number and is a U.S. citizen.
- Everett and Catherine did not have any health insurance in 2016. Emory had minimum essential coverage (MEC) all year.

### Basic Scenario 4: Retest Questions

---

7. Review Publication 4012, ACA tab, the Coverage Exemptions chart. Because they did not have health insurance, Everett and Catherine must make a shared responsibility payment.
  - a. True
  - b. False
8. Everett and Catherine are **not eligible** to claim the earned income credit.
  - a. True
  - b. False
9. Everett and Catherine may claim Emory as a dependent and as a qualifying child for the child tax credit on their return.
  - a. True
  - b. False

## Basic Scenario 5: Ed Bard and Kara Crowder

---

### Interview Notes

- Ed and Kara, both 24 years old, are not married. They lived together all year.
- Kara had \$5,000 in earned income during 2016. Ed earned \$30,000 in wages.
- Ed has two children from a previous relationship; Jason is 5 years old, and Trevor is 3.
- Jason and Trevor lived with Ed and Kara for all of 2016.
- Jason and Trevor did not provide over half of their own support.
- Ed paid all the rent, utilities, groceries, and other household expenses. Kara paid none of the household expenses.
- Ed, Kara, Jason, and Trevor are all U.S. citizens with valid Social Security numbers.

## Basic Scenario 5: Retest Questions

---

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

## Basic Scenario 6: Linda Findlay

---

### Interview Notes

- Linda is married but did not live with or have contact with her spouse this tax year. She does not know where he is. She indicated on her intake sheet that she is not legally separated.
- Linda does not have children or any other dependents.
- Linda worked as a clerk and earned \$47,000 in wages. She had no other income.
- In 2016, she took a computer class at the community college to improve her job skills.
- She has a student account statement showing she paid \$900 for tuition.
- She paid \$300 for a course book that she ordered from an online bookseller. Purchase of the book was not a requirement of enrollment.
- She also paid \$50 for a parking permit that was not a requirement of enrollment.
- Linda does not have enough deductions to itemize.
- Linda is a U.S. citizen with a valid Social Security number.

## Basic Scenario 6: Retest Questions

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12. Linda's filing status is Single.
  - a. True
  - b. False
13. Linda is eligible to claim the lifetime learning credit.
  - a. True
  - b. False

## Basic Scenario 7: Retest Questions

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### Directions

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

14. Because Gordon has an Identity Protection PIN, Gordon and Ellen must file a paper return.
  - a. True
  - b. False
  
15. The \$9 of savings account interest is required to be included on the return even though no Form 1099-INT was issued.
  - a. True
  - b. False
  
16. The taxable amount of Gordon's Social Security income is \$7,402.
  - a. True
  - b. False
  
17. Gordon is over 65. Therefore, what is the amount of their standard deduction?
  - a. \$15,100
  - b. \$13,850
  - c. \$12,600
  - d. \$9,300
  
18. Gordon and Ellen want to avoid having a balance due next year. Which of the following can they do?
  - a. They can make estimated tax payments.
  - b. Gordon can submit Form W-4P to have taxes withheld from his pension.
  - c. Ellen can submit Form W-4 to have additional tax withheld from her pay.
  - d. All of the above
  
19. Is there a shared responsibility payment on Gordon and Ellen's Form 1040, page 2?
  - a. Yes
  - b. No

## Basic Scenario 8: Retest Questions

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### Directions

Read the information for Valerie Sinclair beginning on page 40.

20. Is Head of Household the most advantageous allowable filing status Valerie can use?
  - a. Yes
  - b. No
  
21. Valerie can claim Ethan as a qualifying child for the earned income credit.
  - a. True
  - b. False
  
22. What is the total federal income tax withholding on Valerie's tax return?
  - a. \$3,120
  - b. \$2,820
  - c. \$2,600
  - d. \$2,300
  
23. What is Valerie's credit for child and dependent care expenses shown in the tax and credits section of her tax return? \$\_\_\_\_\_.
  
24. Valerie and Patrick qualify for the short coverage gap exemption.
  - a. True
  - b. False
  
25. Valerie must pay a 10% additional tax on the distribution from her 401(k) because she is under 59 1/2 years old and does not qualify for an exception.
  - a. True
  - b. False

## Basic Scenario 9: Retest Questions

---

### Directions

Read the information for Justin Reedley, beginning on page 49.

- 26.** Justin's total for itemized deductions on Schedule A, line 29 is \$12,646.
- a. True
  - b. False
- 27.** Justin must file Married Filing Separately.
- a. True
  - b. False
- 28.** Room and board costs are qualifying expenses for the American opportunity credit.
- a. True
  - b. False
- 29.** The amount of Justin's retirement savings contributions credit shown in the tax and credits section on page 2 of Form 1040 is \$400.
- a. True
  - b. False
- 30.** Justin's student loan interest deduction from Form 1040, page 1 is \$700.
- a. True
  - b. False



## Advanced Course Scenarios and Test Questions

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### Directions

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

### Advanced Scenario 1: Tracy and Chris Tabor

---

#### Interview Notes

- Tracy is 40 years old, single, and a U.S. citizen with a valid Social Security number. She has a filing requirement.
- Tracy tells you she has chosen not to claim her son, Chris, as a dependent so he can get a higher refund.
- During the interview with Tracy, you determine the following facts:
  - Tracy's son Chris, age 19, is unmarried and was a full-time student during 2016.
  - Chris' income was \$6,500 in wages. He does not provide more than half his own support.
  - Chris lived with Tracy all year.
  - Chris is a U.S. citizen with a valid Social Security number.

### Advanced Scenario 1: Test Questions

---

1. How should you advise Tracy and Chris?
  - a. Chris can claim 1 exemption, because he had earned income.
  - b. Chris can claim 1 exemption, because Tracy has decided not to claim him.
  - c. Chris cannot claim his own exemption because his income was less than \$10,000.
  - d. Chris cannot claim his own exemption because Tracy **can** claim him as a dependent on her tax return.
2. Using Publication 4012, Who Must File tab, Chart B, is Chris required to file a tax return?
  - a. Yes
  - b. No

## Advanced Scenario 2: Mike Hastings

---

### Interview Notes

- Mike is 45 and made \$36,000 in wages in 2016. He is single and pays all the cost of keeping up his home.
- Mike's daughter, Brittany, lived with Mike all year.
- Brittany's son, Hayden, was born in November 2016. Hayden lived in Mike's home since birth.
- Brittany is 18, single, and had \$1,700 in wages in 2016.
- Mike provides more than half of the support for both Brittany and Hayden.
- Mike, Brittany, and Hayden are all U.S. citizens with valid Social Security numbers.
- Mike and Hayden had health insurance that qualified as minimum essential coverage. Brittany did not have health insurance at all in 2016.

## Advanced Scenario 2: Test Questions

---

3. Who can claim Hayden as a dependent?
  - a. No one can claim Hayden because he was not a member of the household for more than six months.
  - b. Mike cannot claim Hayden because Hayden is not Mike's child.
  - c. Brittany can claim Hayden because she is his parent.
  - d. Mike can claim Hayden; Brittany cannot claim Hayden because Brittany qualifies as Mike's dependent.
4. Who can Mike claim as a qualifying child(ren) for the earned income credit?
  - a. Mike has no qualifying children.
  - b. Mike can claim Brittany, but not Hayden.
  - c. Mike can claim Hayden, but not Brittany.
  - d. Mike can claim both Brittany and Hayden.
5. Brittany did not have health insurance at all in 2016. How does this affect Mike's return?
  - a. There is no effect because Mike cannot claim Brittany as a dependent.
  - b. Mike must claim a coverage exemption for Brittany or make a shared responsibility payment.
  - c. It does not affect Mike's return. Brittany will have to claim a coverage exemption or make the shared responsibility payment on her own return.
  - d. It doesn't affect Mike's return because Brittany is 18 years old.

## Advanced Scenario 3: Henry and Claudia Oberlin

---

### Interview Notes

- Henry and Claudia are married and want to file a joint return.
- They have one child, Alyssa, who is 5 years old and lived with them all year.
- Henry and Alyssa are U.S. citizens and have valid Social Security numbers.
- Claudia lives with Henry and Alyssa in the U.S. but is not lawfully present in the U.S. and has an Individual Taxpayer Identification Number (ITIN).
- Claudia did not have any health insurance for all of 2016. Henry and Alyssa had minimum essential coverage (MEC) all year.
- Henry earned \$37,000 in wages and had no other income. Claudia had \$5,000 in earned income.
- Henry and Claudia provided all the support for Alyssa.

### Advanced Scenario 3: Test Questions

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6. Are Henry and Claudia eligible to claim the earned income credit?
  - a. No, because Henry and Claudia's income is too high.
  - b. No, because Claudia has an ITIN.
  - c. Yes, because Alyssa is their qualifying child for EIC.
  - d. Yes, if they file Married Filing Separate returns.
7. Claudia qualifies for a health coverage exemption.
  - a. True
  - b. False

## Advanced Scenario 4: Martin Huron

---

### Interview Notes

- Martin is married, but did not live with or have contact with his spouse this tax year. He does not know where she is. He indicated on the intake sheet that he is not legally separated.
- Martin does not have any dependents.
- Martin worked as a clerk and earned \$36,000 in wages. He had no other income.
- In 2016, he took a computer class at the local university to improve his job skills.
- Martin has a receipt showing he paid \$1,095 for tuition. He paid for all his educational expenses and did not receive any assistance or reimbursement.
- He paid \$350 for a course book from an online bookseller. Purchase of the book was not a requirement of enrollment.
- Martin paid \$90 for a parking permit. It was not a requirement of enrollment.
- Martin does not have enough deductions to itemize.
- He is a U.S. citizen with a valid Social Security number.

## Advanced Scenario 4: Test Questions

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

## Advanced Scenario 5: Lamar Wharton

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### Directions

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

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

### Interview Notes

- In September 2016, Lamar enrolled in college to pursue a bachelor's degree. He had no other post-secondary education. Yuma College is a qualified educational institution.
- Lamar does not have a felony drug conviction.
- Lamar brought a Form 1098-T and an account statement from the college. His purchases at the college bookstore were for course-related books.
- The terms of Lamar's scholarship require that it be used to pay for tuition.
- Lamar took a distribution from his IRA to pay for some of his education expenses. All his IRA contributions were deductible in the year he made them.
- Lamar received a Form 1099-C for cancelled credit card debt. Using the insolvency determination worksheet in Publication 4012, you determine the value of Lamar's assets exceeded his liabilities. Therefore, Lamar was solvent at the time the credit card debt was cancelled.
- **For the purposes of this scenario, Lamar lives in Tempe, AZ 85281.**
- Lamar underestimated his 2016 income when he purchased minimum essential health care coverage through the Marketplace.



| Form <b>13614-C</b><br>(October 2016)  | Department of the Treasury - Internal Revenue Service<br><h2 style="margin: 0;">Intake/Interview &amp; Quality Review Sheet</h2> | OMB Number<br>1545-1964   |   |  |   |  |                                      |   |  |  |  |  |   |
|--|--|---|---|--|---|--|--------------------------------------|---|--|--|--|--|---|
| <p><b>You will need:</b></p> <ul style="list-style-type: none"> <li>• Tax Information such as Forms W-2, 1099, 1098, 1095.</li> <li>• Social security cards or ITIN letters for all persons on your tax return.</li> <li>• Picture ID (such as valid driver's license) for you and your spouse.</li> </ul> |  |   | <ul style="list-style-type: none"> <li>• Please complete pages 1-3 of this form.</li> <li>• You are responsible for the information on your return. Please provide complete and accurate information.</li> <li>• If you have questions, please ask the IRS-certified volunteer preparer.</li> </ul> |  |   |  |                                      |   |  |  |  |  |   |
| <p>Volunteers are trained to provide high quality service and uphold the highest ethical standards.<br/>                 To report unethical behavior to the IRS, email us at <a href="mailto:wi.voltax@irs.gov">wi.voltax@irs.gov</a></p>   |  |   |   |  |   |  |                                      |   |  |  |  |  |   |
| <p><b>Part I – Your Personal Information</b> (If you are filing a joint return, enter your names in the same order as last year's return)</p>  |  |   |   |  |   |  |                                      |   |  |  |  |  |   |
| 1. Your first name<br><b>LAMAR</b>   | M.I.   | Last name<br><b>WHARTON</b>   | Telephone number<br><b>YOUR PHONE #</b>   |  |   | Are you a U.S. citizen?<br><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?<br><input type="checkbox"/> Yes <input type="checkbox"/> No     |                                      |   |  |  |  |  |   |
| 3. Mailing address<br><b>235 STONEHILL</b>   |  |   | Apt #   | City<br><b>TEMPE</b>   | State<br><b>AZ</b>  | ZIP code<br><b>85281</b>   |                                      |   |  |  |  |  |   |
| 4. Your Date of Birth<br><b>12/28/1977</b>   | 5. Your job title<br><b>ASSISTANT MANAGER</b>  |   | 6. Last year, were you:   |  |   | a. Full-time student <input checked="" type="checkbox"/> Yes <input 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 on their tax return? <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 |  |                                      |   |  |  |  |  |   |
| <p><b>Part II – Marital Status and Household Information</b></p>   |  |   |   |  |   |  |                                      |   |  |  |  |  |   |
| 1. As of December 31, 2016, were you:  |  |   |   |  |   |  |                                      |   |  |  |  |  |   |
| <input checked="" type="checkbox"/> Unmarried  |  | (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) |   |  |   |  |                                      |   |  |  |  |  |   |
| <input type="checkbox"/> Married   |  | a. If Yes, Did you get married in 2016?   |   | <input type="checkbox"/> Yes <input type="checkbox"/> No                             |   |  |                                      |   |  |  |  |  |   |
| <input type="checkbox"/> Divorced  |  | b. Did you live with your spouse during any part of the last six months of 2016?                              |   | <input type="checkbox"/> Yes <input type="checkbox"/> No                             |   |  |                                      |   |  |  |  |  |   |
| <input type="checkbox"/> Legally Separated   |  | Date of final decree  |   | _____  |   |  |                                      |   |  |  |  |  |   |
| <input type="checkbox"/> Widowed   |  | Date of separate maintenance agreement  |   | _____  |   |  |                                      |   |  |  |  |  |   |
|  |  | Year of spouse's death  |   | _____  |   |  |                                      |   |  |  |  |  |   |
| 2. List the names below of:  |  |   |   |  |   |  |                                      |   |  |  |  |  |   |
| • everyone who lived with you last year (other than your spouse)   |  |   |   | If additional space is needed check here <input type="checkbox"/> and list on page 3 |   |  |                                      |   |  |  |  |  |   |
| • anyone you supported but did not live with you last year   |  |   |   |  |   |  |                                      |   |  |  |  |  |   |
| <b>To be completed by a Certified Volunteer Preparer</b>   |  |   |   |  |   |  |                                      |   |  |  |  |  |   |
| 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 12/31/16 (S/M)   | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/her own support? (yes/no) | Did this person have less than \$4,050 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
| (a)  | (b)  | (c)   | (d)   | (e)  | (f)   | (g)  | (h)                                  | (i)                                       |  |  |  |  |   |
|  |  |   |   |  |   |  |                                      |   |  |  |  |  |   |
|  |  |   |   |  |   |  |                                      |   |  |  |  |  |   |
|  |  |   |   |  |   |  |                                      |   |  |  |  |  |   |

Check appropriate box for each question in each section

| Yes                                 | No                                  | Unsure                   | Part III – Income – Last Year, Did You (or Your Spouse) Receive  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income?   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)                                       |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income or separate maintenance payments?  |
| <input 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 1099-G)   |
| <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 checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Medical expenses? (including health insurance premiums)   |
| <input 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 checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)                                  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) 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 checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]   |
| <input checked="" 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 checked="" 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**

- 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
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
- Other than English, what language is spoken in your home? **NONE**  Prefer not to answer
  - Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
  - Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
  - Provide your Email address (this email address will not be used for contacts from the Internal Revenue Service) \_\_\_\_\_

Additional comments

**Part VIII – IRS-Certified Volunteer Quality Reviewer Section**

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

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

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

**Privacy Act and Paperwork Reduction Act Notice**

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

|   |  |                   |  |                              |  |   |  |   |                                      |  |                            |  |                     |  |                  |  |
|---|--|-------------------|--|------------------------------|--|---|--|---|--------------------------------------|--|----------------------------|--|---------------------|--|------------------|--|
| a Employee's social security number<br><b>454-00-XXXX</b>   |  | OMB No. 1545-0008 |  | Safe, accurate,<br>FAST! Use |  |   |  | Visit the IRS website at<br>www.irs.gov/efile |                                      |  |                            |  |                     |  |                  |  |
| b Employer identification number (EIN)<br><b>13-200XXXX</b>   |  |                   | 1 Wages, tips, other compensation<br><b>23,400.00</b>  |                              |  | 2 Federal income tax withheld<br><b>1,800.00</b>  |  |   |                                      |  |                            |  |                     |  |                  |  |
| c Employer's name, address, and ZIP code<br><br><b>PEACH CAFE<br/>21 S. 10TH STREET<br/>YOUR CITY, STATE ZIP</b>      |  |                   | 3 Social security wages<br><b>23,400.00</b>  |                              |  | 4 Social security tax withheld<br><b>1,450.80</b> |  |   |                                      |  |                            |  |                     |  |                  |  |
|   |  |                   | 5 Medicare wages and tips<br><b>23,400.00</b>  |                              |  | 6 Medicare tax withheld<br><b>339.30</b>          |  |   |                                      |  |                            |  |                     |  |                  |  |
|   |  |                   | 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.<br><br><b>LAMAR WHARTON<br/>235 STONEHILL<br/>TEMPE, AZ 85281</b> |  |                   | 11 Nonqualified plans  |                              |  | 12a See instructions for box 12                   |  |   |                                      |  |                            |  |                     |  |                  |  |
|   |  |                   | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                              |  | 12b   |  |   |                                      |  |                            |  |                     |  |                  |  |
|   |  |                   | 14 Other   |                              |  | 12c   |  |   |                                      |  |                            |  |                     |  |                  |  |
|   |  |                   |  |                              |  | 12d   |  |   |                                      |  |                            |  |                     |  |                  |  |
| f Employee's address and ZIP code   |  |                   | 15 State Employer's state ID number<br><b>YS 34-500XXXX</b>  |                              |  | 16 State wages, tips, etc.<br><b>23,400.00</b>    |  |   | 17 State income tax<br><b>217.20</b> |  | 18 Local wages, tips, etc. |  | 19 Local income tax |  | 20 Locality name |  |

Form **W-2** Wage and Tax Statement **2016** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code<br><br><b>PRAIRIE BANK CUSTODIAN<br/>FOR THE IRA OF LAMAR WHARTON<br/>1727 OSAGE WAY<br/>YOUR CITY, STATE ZIP</b> |  | 1 Gross distribution<br><b>\$ 2,000.00</b>           |  | OMB No. 1545-0119                            |  | <b>2016</b><br>Form 1099-R   |  | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b> |  |
| PAYER'S federal identification number<br><b>30-600XXXX</b>   |  | 2a Taxable amount<br><b>\$ 2,000.00</b>              |  | Total distribution <input type="checkbox"/>  |  |  |  |  |  |
| RECIPIENT'S name<br><br><b>LAMAR WHARTON</b>   |  | 3 Capital gain (included in box 2a)<br><b>\$</b>     |  | 4 Federal income tax withheld<br><b>\$</b>   |  | 5 Employee contributions /Designated Roth contributions or insurance premiums<br><b>\$</b> |  | 6 Net unrealized appreciation in employer's securities<br><b>\$</b>  |  |
| RECIPIENT'S identification number<br><b>454-00-XXXX</b>  |  | 7 Distribution code(s)<br><b>1</b>                   |  | 8 Other<br><b>\$ %</b>                       |  |  |  |  |  |
| Street address (including apt. no.)<br><b>235 STONEHILL</b>  |  | 9a Your percentage of total distribution<br><b>%</b> |  | 9b Total employee contributions<br><b>\$</b> |  | 10 Amount allocable to IRR within 5 years<br><b>\$</b>                                     |  | 11 1st year of desig. Roth contrib.<br><input type="checkbox"/>  |  |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>TEMPE, AZ 85281</b>   |  | 12 State tax withheld<br><b>\$</b>                   |  | 13 State/Payer's state no.                   |  |  |  |  |  |
| Account number (see instructions)  |  | 15 Local tax withheld<br><b>\$</b>                   |  | 16 Name of locality                          |  | 17 Local distribution<br><b>\$</b>   |  | This information is being furnished to the Internal Revenue Service.   |  |

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

CORRECTED (if checked)

|   |  |  |  |
|---|--|--|--|
| CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><b>PRAIRIE BANK<br/>1727 OSAGE WAY<br/>YOUR CITY, STATE ZIP</b> |  | 1 Date of identifiable event<br><b>06/01/16</b>  | OMB No. 1545-1424                            |
| CREDITOR'S federal identification number<br><b>30-600XXXX</b>   |  | 2 Amount of debt discharged<br><b>\$ 800.00</b>  | <b>2016</b>                                  |
| DEBTOR'S identification number<br><b>454-00-XXXX</b>  |  | 3 Interest if included in box 2<br><b>\$</b>   |  |
| DEBTOR'S name<br><b>LAMAR WHARTON</b>   |  | 4 Debt description<br><b>CREDIT CARD</b>   |  |
| Street address (including apt. no.)<br><b>235 STONEHILL</b>   |  | 5 If checked, the debtor was personally liable for repayment of the debt <input checked="" type="checkbox"/> |  |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>TEMPE, AZ 85281</b>  |  | 6 Identifiable event code<br><b>G</b>  | 7 Fair market value of property<br><b>\$</b> |
| Account number (see instructions)   |  |  |  |

**Cancellation of Debt**

**Copy B For Debtor**

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

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

CORRECTED

|   |  |   |   |
|---|--|---|---|
| FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number<br><b>YUMA COLLEGE<br/>10 COLLEGE AVE<br/>YOUR CITY, STATE ZIP</b> |  | 1 Payments received for qualified tuition and related expenses<br><b>\$ 6,300.00</b>                                      | OMB No. 1545-1574   |
| FILER'S federal identification no.<br><b>37-700XXXX</b>   |  | 2 Amounts billed for qualified tuition and related expenses<br><b>\$</b>  | <b>2016</b>   |
| STUDENT'S taxpayer identification no.<br><b>454-00-XXXX</b>   |  | 3 If this box is checked, your educational institution has changed its reporting method for 2016 <input type="checkbox"/> |   |
| STUDENT'S name<br><b>LAMAR WHARTON</b>  |  | 4 Adjustments made for a prior year<br><b>\$</b>  | 5 Scholarships or grants<br><b>\$ 3,000.00</b>  |
| Street address (including apt. no.)<br><b>235 STONEHILL</b>   |  | 6 Adjustments to scholarships or grants for a prior year<br><b>\$</b>   | 7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2017 <input type="checkbox"/> |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>TEMPE, AZ 85281</b>  |  | 8 Check if at least half-time student <input checked="" type="checkbox"/>   | 9 Checked if a graduate student <input type="checkbox"/>  |
| Service Provider/Acct. No. (see instr.)   |  | 10 Ins. contract reimb./refund<br><b>\$</b>   |   |

**Tuition Statement**

**Copy B For Student**

This is important tax information and is being furnished to the Internal Revenue Service. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.

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



# Yuma College

## Statement of Account

December 31, 2016

Lamar Wharton

Student ID 454-00-XXXX

| Date       | Transaction                                | Amount Billed | Amount Paid |
|------------|--|---------------|-------------|
| 08/30/2016 | Tuition – Fall Semester 2016               | +\$6,300.00   |             |
| 08/30/2016 | Scholarship                                |               | -\$3,000.00 |
| 09/03/2016 | Meal plan                                  | +\$ 350.00    |             |
| 09/03/2016 | Parking pass                               | +\$ 90.00     |             |
| 09/04/2016 | Campus Bookstore charge to student account | +\$ 500.00    |             |
| 09/05/2016 | Payment – check #1234                      |               | -\$4,240.00 |

12/31/2016 Account Balance.....\$0.00

Form **1095-A****Health Insurance Marketplace Statement** VOID

OMB No. 1545-2232

Department of the Treasury  
Internal Revenue Service▶ Information about Form 1095-A and its separate instructions  
is at [www.irs.gov/form1095a](http://www.irs.gov/form1095a). CORRECTED**2016****Part I Recipient Information**

|  |   |   |  |  |
|--|---|---|--|--|
| 1 Marketplace identifier                   | 2 Marketplace-assigned policy number            | 3 Policy issuer's name  |  |  |
| 4 Recipient's name<br><b>LAMAR WHARTON</b> | 5 Recipient's SSN<br><b>454-00-XXXX</b>         | 6 Recipient's date of birth<br><b>12/28/1977</b>                    |  |  |
| 7 Recipient's spouse's name                | 8 Recipient's spouse's SSN                      | 9 Recipient's spouse's date of birth                                |  |  |
| 10 Policy start date<br><b>01/01/2016</b>  | 11 Policy termination date<br><b>12/31/2016</b> | 12 Street address (including apartment no.)<br><b>235 STONEHILL</b> |  |  |
| 13 City or town<br><b>TEMPE</b>            | 14 State or province<br><b>AZ</b>               | 15 Country and ZIP or foreign postal code<br><b>85281</b>           |  |  |

**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 | <b>LAMAR WHARTON</b>       | <b>454-00-XXXX</b>        | <b>12/28/1977</b>                   | <b>01/01/2016</b>      | <b>12/31/2016</b>            |
| 17 |                            |                           |                                     |                        |                              |
| 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       | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 22 February      | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 23 March         | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 24 April         | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 25 May           | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 26 June          | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 27 July          | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 28 August        | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 29 September     | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 30 October       | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 31 November      | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 32 December      | <b>\$196.90</b>                | <b>\$244.19</b>   | <b>\$120.00</b>                                  |
| 33 Annual Totals | <b>\$2,362.80</b>              | <b>\$2,930.28</b>   | <b>\$1,440.00</b>                                |

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 60703Q

Form **1095-A** (2016)

## Advanced Scenario 5: Test Questions

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10. Lamar received Form 1095-A from the Marketplace. How is this information used on his tax return?
- a. The information is not needed to prepare his return.
  - b. Enter \$1,440 directly on Form 1040, page 2 on the premium tax credit line.
  - c. The information is used on Form 8965.
  - d. The information is used to determine the amount of premium tax credit.
11. Lamar must repay a portion of the advance premium tax credit that he received.
- a. True
  - b. False
12. What is the total amount of qualified educational expenses used in the calculation of Lamar's American opportunity credit? \$\_\_\_\_\_.
13. Where is the cancelled debt on Form 1099-C reported on Lamar's tax return?
- a. It is not reported on the return
  - b. On Form 1040, line 7 as wages
  - c. On Form 1040, line 21 as other income
  - d. On Schedule A as a miscellaneous deduction
14. Lamar qualifies for an exception to the 10% additional tax on the early distribution from his IRA.
- a. True
  - b. False

## Advanced Scenario 6: Samantha Rollins

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### Directions

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

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

### Interview Notes

- Samantha's husband died in March 2013. She has not remarried.
- Samantha owned and lived in her home since 2010. After struggling to make the mortgage payments for the last few years, she worked out a loan modification agreement with her lender. The modification reduced her principal balance and monthly payment and allowed her to stay in the home.
- Samantha purchased the home in 2010 for \$160,000. In January 2016, at the time of the workout, the balance owed was \$145,000. The home was never used in a business or as rental property. The mortgage was used to purchase, and was secured by, the home. Samantha has not filed for bankruptcy.
- Samantha provided the entire cost of maintaining the household and all the support for her children, Meredith and Oliver, in 2016.
- Her younger brother, Howard, is permanently and totally disabled. He received disability income which he used to provide more than half of his own support.
- Samantha lost her job in December 2015. She received unemployment for two months in 2016 until she found a new job.
- Samantha provides translation services to earn extra income. She received a Form 1099-MISC. Her only expense related to this income was \$50 in office supplies.
- Meredith and Oliver attended day care while Samantha worked.
- Samantha, Meredith, and Oliver had health insurance that provided minimum essential coverage (MEC) paid by her new employer beginning on March 1, 2016. She and the children did not have MEC for January and February. Samantha, Meredith, and Oliver had health insurance through her previous employer until December 15, 2015. Howard had MEC all year. None of them purchased insurance through the Marketplace.



Form **13614-C**  
(October 2016)

Department of the Treasury - Internal Revenue Service

**Intake/Interview & Quality Review Sheet**

OMB Number  
1545-1964

**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<br><b>SAMANTHA</b>   | M.I.   | Last name<br><b>ROLLINS</b> | Telephone number<br><b>YOUR PHONE #</b>  | Are you a U.S. citizen?<br><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?<br><input type="checkbox"/> Yes <input type="checkbox"/> No     |
| 3. Mailing address<br><b>300 DAKOTA CIRCLE</b>  |  | Apt #                       | City<br><b>YOUR CITY</b>   | State<br><b>YS</b> ZIP code<br><b>YOUR ZIP</b>   |
| 4. Your Date of Birth<br><b>04/15/1982</b>  | 5. Your job title<br><b>MANAGEMENT ASSISTANT</b> |                             | 6. Last year, were you:<br>a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>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:<br>a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No<br>b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No<br>c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No                           |  |
| 10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure  |  |                             |  |  |
| 11. Have you or your spouse:<br>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, 2016, were you:  
 Unmarried (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  
 Married a. If Yes, Did you get married in 2016?  Yes  No  
 Divorced b. Did you live with your spouse during any part of the last six months of 2016?  Yes  No  
 Date of final decree \_\_\_\_\_  
 Legally Separated Date of separate maintenance agreement \_\_\_\_\_  
 Widowed Year of spouse's death **2013**

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 12/31/16 (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>MEREDITH ROLLINS</b>  | <b>08/01/08</b>          | <b>DAUGHTER</b>   | <b>12</b>                                     | <b>YES</b>          | <b>YES</b>   | <b>S</b>                               | <b>YES</b>                           | <b>NO</b>                                 |  |  |  |  |   |
| <b>OLIVER ROLLINS</b>  | <b>04/06/06</b>          | <b>SON</b>  | <b>12</b>                                     | <b>YES</b>          | <b>YES</b>   | <b>S</b>                               | <b>YES</b>                           | <b>NO</b>                                 |  |  |  |  |   |
| <b>HOWARD BOLIVAR</b>  | <b>10/27/91</b>          | <b>BROTHER</b>  | <b>12</b>                                     | <b>YES</b>          | <b>YES</b>   | <b>S</b>                               | <b>NO</b>                            | <b>YES</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 checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)                                |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G)   |
| <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 checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Charitable contributions?   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 9. (B) Child or dependent care expenses such as daycare?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?  |
| <input 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 checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)                                  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.) _____  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008? _____   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D? _____  |

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

| Yes                                 | No                                  | Unsure                   | Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. (B) Have health care coverage?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> | 3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> | 3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have an exemption granted by the Marketplace?   |

Visit <http://www.healthcare.gov/> or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

**To be Completed by a Certified Volunteer Preparer** (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

| Name (List dependents in the same order as in Part II) | MEC Entire Year | No MEC | Part Year MEC (mark months with coverage) | Exemption (mark months exemptions applies) | Exemption All Year | Notes |
|--|-----------------|--------|---|--|--------------------|-------|
| Taxpayer   |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |
| Spouse   |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |
| Dependent  |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |
| Dependent  |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |
| Dependent  |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |
| Dependent  |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |

**Part VII – Additional Information and Questions Related to the Preparation of Your Return**

1. 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

2. If you are due a refund, would you like:  
 a. Direct deposit  Yes  No  
 b. To purchase U.S. Savings Bonds  Yes  No  
 c. To split your refund between different accounts  Yes  No

3. If you have a balance due, would you like to make a payment directly from your bank account?  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.**

4. Other than English, what language is spoken in your home? NONE  Prefer not to answer

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

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

7. Provide your Email address (this email address will not be used for contacts from the Internal Revenue Service) \_\_\_\_\_

Additional comments

\_\_\_\_\_

\_\_\_\_\_

**Part VIII – IRS-Certified Volunteer Quality Reviewer Section****Review the tax return with the taxpayer to ensure:**

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

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

Additional Tax Preparer notes

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**Privacy Act and Paperwork Reduction Act Notice**

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

|   |  |   |   |   |                  |  |
|---|--|---|---|---|------------------|--|
| a Employee's social security number<br><b>601-00-XXXX</b>   |  | Safe, accurate,<br>FAST! Use                          |   | Visit the IRS website at<br>www.irs.gov/efile         |                  |  |
| b Employer identification number (EIN)<br><b>34-600XXXX</b>   |  | 1 Wages, tips, other compensation<br><b>35,200.00</b> | 2 Federal income tax withheld<br><b>2,200.00</b>    |   |                  |  |
| c Employer's name, address, and ZIP code<br><br><b>GILMER CORP<br/>2250 DELTA AVENUE<br/>YOUR CITY, STATE ZIP</b>                 |  | 3 Social security wages<br><b>35,200.00</b>           | 4 Social security tax withheld<br><b>2,182.40</b>   |   |                  |  |
|   |  | 5 Medicare wages and tips<br><b>35,200.00</b>         | 6 Medicare tax withheld<br><b>510.40</b>            |   |                  |  |
|   |  | 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.<br><br><b>SAMANTHA ROLLINS<br/>300 DAKOTA CIRCLE<br/>YOUR CITY, STATE ZIP</b> |  | 11 Nonqualified plans                                 |   | 12a See instructions for box 12<br><b>DD 5,238.00</b> |                  |  |
|   |  | 13 Statutory employee <input type="checkbox"/>        | Retirement plan <input checked="" type="checkbox"/> | Third-party sick pay <input type="checkbox"/>         | 12b              |  |
|   |  | 14 Other  |   | 12c   | 12d              |  |
|   |  | f Employee's address and ZIP code                     |   |   |                  |  |
| 15 State Employer's state ID number<br><b>YS 34-600XXXX</b>   | 16 State wages, tips, etc.<br><b>35,200.00</b> | 17 State income tax<br><b>1,472.00</b>                | 18 Local wages, tips, etc.                          | 19 Local income tax                                   | 20 Locality name |  |

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

**2016**

Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

|  |   |   |  |  |   |
|--|---|---|--|--|---|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><b>STATE UNEMPLOYMENT COMMISSION<br/>1000 GOVERNMENT PLAZA<br/>YOUR CITY, STATE ZIP</b>   |   | 1 Unemployment compensation<br><b>\$ 3,600.00</b>                     | OMB No. 1545-0120<br><b>2016</b><br>Form 1099-G                          |  | Certain Government Payments               |
| PAYER'S federal identification number<br><b>35-700XXXX</b>   | RECIPIENT'S identification number<br><b>601-00-XXXX</b> | 2 State or local income tax refunds, credits, or offsets<br><b>\$</b> | 3 Box 2 amount is for tax year   | 4 Federal income tax withheld<br><b>\$ 360.00</b>  |   |
| RECIPIENT'S name<br><b>SAMANTHA ROLLINS</b><br>Street address (including apt. no.)<br><b>300 DAKOTA CIRCLE</b><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b><br>Account number (see instructions) |   | 5 RTAA payments<br><b>\$</b>  | 6 Taxable grants<br><b>\$</b>  | Copy B For Recipient<br>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. |   |
|  |   | 7 Agriculture payments<br><b>\$</b>                                   | 8 If checked, box 2 is trade or business income <input type="checkbox"/> |  |   |
|  |   | 9 Market gain<br><b>\$</b>  | 10a State  | 10b State identification no.   | 11 State income tax withheld<br><b>\$</b> |

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

CORRECTED (if checked)

|   |   |  |  |  |
|---|---|--|--|--|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><b>KENT COMPANY</b><br><b>743 COLQUITT WAY</b><br><b>YOUR CITY, STATE ZIP</b>                    |   | 1 Rents<br>\$  | OMB No. 1545-0115<br><b>2016</b><br>Form 1099-MISC   | <b>Miscellaneous Income</b>  |
| PAYER'S federal identification number<br><b>38-200XXXX</b>  |   | 2 Royalties<br>\$  | 4 Federal income tax withheld<br>\$  |  |
| RECIPIENT'S name<br><b>SAMANTHA ROLLINS</b><br>Street address (including apt. no.)<br><b>300 DAKOTA CIRCLE</b><br>City or town, state or province, country, and ZIP of foreign postal code<br><b>YOUR CITY, STATE ZIP</b> | RECIPIENT'S identification number<br><b>601-00-XXXX</b> | 3 Other income<br>\$   | 5 Fishing boat proceeds<br>\$  | <b>Copy B For Recipient</b>  |
| Account number (see instructions)   | FATCA filing requirement<br><input type="checkbox"/>    | 7 Nonemployee compensation<br>\$ <b>1,000.00</b>             | 6 Medical and health care payments<br>\$   |  |
| 15a Section 409A deferrals<br>\$  | 15b Section 409A income<br>\$                           | 8 Substitute payments in lieu of dividends or interest<br>\$ | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> | 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. |
| 16 State tax withheld<br>\$   | 17 State/Payer's state no.                              | 10 Crop insurance proceeds<br>\$                             | 11   |  |
| 18 State income<br>\$   | 13 Excess golden parachute payments<br>\$               | 14 Gross proceeds paid to an attorney<br>\$                  | 12   |  |

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

CORRECTED (if checked)

|  |  |  |   |  |
|--|--|--|---|--|
| CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><b>ESSEX BANK</b><br><b>300 MARIN ST.</b><br><b>YOUR CITY, STATE ZIP</b>                   |  | 1 Date of identifiable event<br><b>01/11/16</b>  | OMB No. 1545-1424<br><b>2016</b><br>Form 1099-C | <b>Cancellation of Debt</b>  |
| CREDITOR'S federal identification number<br><b>48-100XXXX</b>  | DEBTOR'S identification number<br><b>601-00-XXXX</b>   | 2 Amount of debt discharged<br>\$ <b>45,000.00</b>   | 3 Interest if included in box 2<br>\$           |  |
| DEBTOR'S name<br><b>SAMANTHA ROLLINS</b><br>Street address (including apt. no.)<br><b>300 DAKOTA CIRCLE</b><br>City or town, state or province, country, and ZIP of foreign postal code<br><b>YOUR CITY, STATE ZIP</b> | 4 Debt description<br><b>HOME MORTGAGE LOAN</b><br><b>300 DAKOTA CIRCLE</b><br><b>YOUR CITY, STATE ZIP</b> | 5 If checked, the debtor was personally liable for repayment of the debt <input checked="" type="checkbox"/> | 6 Identifiable event code<br><b>F</b>           | <b>Copy B For Debtor</b><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported. |
| Account number (see instructions)  | 7 Fair market value of property<br>\$  |  |   |  |

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

CORRECTED (if checked)

|  |  |  |  |
|--|--|--|--|
| RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><br><b>ESSEX BANK<br/>300 MARIN ST.<br/>YOUR CITY, STATE ZIP</b> |  | *Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.<br><br><b>2016</b><br>(Rev. June 2016)<br>Form <b>1098</b> | OMB No. 1545-0901<br><br><b>Mortgage Interest Statement</b>  |
| RECIPIENT'S/LENDER'S federal identification number<br><br><b>48-100XXX</b>   |  | PAYER'S/BORROWER'S taxpayer identification no.<br><br><b>601-00-XXXX</b>   | <b>Copy B<br/>For Payer/<br/>Borrower</b><br><br>The information in boxes 1 through 9 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item. |
| PAYER'S/BORROWER'S name<br><br><b>SAMANTHA ROLLINS</b>   |  | 1 Mortgage interest received from payer(s)/borrower(s)<br><b>\$ 5,052.00</b>   |  |
| Street address (including apt. no.)<br><br><b>300 DAKOTA CIRCLE</b>  |  | 2 Outstanding mortgage principal as of 1/1/2016<br><b>\$ 145,000.00</b>  |  |
| City or town, state or province, country, and ZIP or foreign postal code<br><br><b>YOUR CITY, STATE ZIP</b>  |  | 3 Mortgage origination date<br><b>05/01/2010</b>   |  |
| 10 Other<br><br><b>REAL ESTATE TAXES PAID: \$895.00</b>  |  | 4 Refund of overpaid interest<br><b>\$</b>   |  |
| Account number (see instructions)  |  | 5 Mortgage insurance premiums<br><b>\$</b>   |  |
| 6 Points paid on purchase of principal residence<br><b>\$</b>  |  | 7 Is address of property securing mortgage same as PAYER'S/BORROWER'S address?<br>If Yes, box is checked <input checked="" type="checkbox"/><br>If No, see box 8 or 9, below   |  |
| 8 Address of property securing mortgage  |  | 9 If property securing mortgage has no address, below is the description of the property   |  |

Form **1098**

(Keep for your records)

www.irs.gov/form1098

Department of the Treasury - Internal Revenue Service

## Stone's Child Care

303 Twiggs Trail  
Your City, Your State Your Zip  
Ph: (XXX) 555-5555

December 31, 2016

Received from Samantha Rollins:

\$1,900 for after-school care for Meredith Rollins

\$1,900 for after-school care for Oliver Rollins

\$3,800 Total amount received for child care in 2016

Ellen Stone

EIN: 35-900XXXX

Samantha Rollins  
300 Dakota Circle  
Your City, State 00000

**1234**

15-0000000000

20

PAY TO THE  
ORDER OF

\$

DOLLARS

Adelphi Bank and Trust  
Anytown, State 00000

For

: 111000025 : 123456789 1234

VOID

## Advanced Scenario 6: Test Questions

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15. Which allowable filing status is most advantageous to Samantha?
- Qualifying Widow with Dependent Child
  - Single
  - Married Filing Separately
  - Head of Household
16. Howard is Samantha's qualifying child for which of the following benefits?
- Exemption for a dependent
  - Child tax credit
  - Earned income credit
  - All of the above
17. The basis of Samantha's home is reduced by \$45,000.
- True
  - False
18. What is the credit for child and dependent care expenses shown in the tax and credits section of Samantha's tax return?
- \$836
  - \$798
  - \$760
  - \$572
19. Samantha and her children did not have minimum essential coverage (MEC) for two months of the tax year. How does this affect her tax return?
- She can claim the short coverage gap exemption.
  - She must make a shared responsibility payment for herself.
  - She must make a shared responsibility payment for Meredith and Oliver.
  - None of the above.
20. What is the amount of self-employment tax in the Other Taxes section of Samantha's Form 1040, page 2? \$\_\_\_\_\_.

## Advanced Scenario 7: Quincy and Marian Pike

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### Directions

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

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

### Interview Notes

- Quincy retired and began receiving retirement income on March 1, 2016. No distributions were received prior to his retirement. Quincy did not select a joint survivor annuity for these payments.
- Quincy brought last year's tax return. It includes a capital loss carryover worksheet.
- Quincy and Marian want to file a joint return. They provided all the cost of keeping up the home and all of the support for their son Lucas.
- Quincy had Medicare Part A and Part B health coverage all year. Marian and Lucas did not have health insurance at all for 2016.
- Marian and Lucas do not qualify for any health insurance coverage exemptions.
- Lucas has no filing requirement.



**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<br><b>QUINCY</b>   | M.I.                                       | Last name<br><b>PIKE</b> | Telephone number<br><b>YOUR PHONE #</b>   | Are you a U.S. citizen?<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No        |
| 2. Your spouse's first name<br><b>MARIAN</b>  | M.I.                                       | Last name<br><b>PIKE</b> | Telephone number  | Is your spouse a U.S. citizen?<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 3. Mailing address<br><b>388 NOBLE CIRCLE</b>   |  | Apt #                    | City<br><b>YOUR CITY</b>  | State<br><b>YS</b> ZIP code<br><b>YOUR ZIP</b>  |
| 4. Your Date of Birth<br><b>01/11/1945</b>  | 5. Your job title<br><b>RETIRED</b>        |                          | 6. Last year, were you:<br>a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No        |   |
| 7. Your spouse's Date of Birth<br><b>06/26/1961</b>   | 8. Your spouse's job title<br><b>CLERK</b> |                          | 9. Last year, was your spouse:<br>a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| 10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure  |  |                          |   |   |
| 11. Have you or your spouse:<br>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, 2016, were you:  Unmarried (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  
 Married a. If Yes, Did you get married in 2016?  Yes  No  
 b. Did you live with your spouse during any part of the last six months of 2016?  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 12/31/16 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/her own support? (yes/no) | Did this person have less than \$4,050 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |  |
| (a)  | (b)                      | (c)   | (d)   | (e)                 | (f)  | (g)                                    | (h)                                  | (i)                                       |  |  |  |  |   |  |
| LUCAS PIKE   | 02/03/00                 | SON   | 12  | YES                 | YES  | S                                      | YES                                  | NO  |  |  |  |  |   |  |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |  |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |  |

Check appropriate box for each question in each section

| Yes                                 | No                                  | Unsure                   | Part III – Income – Last Year, Did You (or Your Spouse) Receive  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)                                       |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income or separate maintenance payments?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)                                |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. (B) Unemployment compensation? (Form 1099-G)   |
| <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) disallowed in a prior year? If yes, for which tax year? _____   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Live in an area that was affected by a natural disaster? If yes, where? _____   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Receive the First Time Homebuyers Credit in 2008?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?  |

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

| Yes                                 | No                                  | Unsure                   | Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. (B) Have health care coverage?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (B) Receive one or more of these forms? (Check the box) <input type="checkbox"/> Form 1095-B <input type="checkbox"/> Form 1095-C |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> | 3a. (A) If yes, were advance credit payments made to help you pay your health care premiums?   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/> | 3b. (A) If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have an exemption granted by the Marketplace?   |

Visit <http://www.healthcare.gov/> or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.

To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating Minimum Essential Coverage (MEC) for everyone listed on the return.)

| Name (List dependents in the same order as in Part II) | MEC Entire Year | No MEC | Part Year MEC (mark months with coverage) | Exemption (mark months exemptions applies) | Exemption All Year | Notes |
|--|-----------------|--------|---|--|--------------------|-------|
| Taxpayer   |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |
| Spouse   |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |
| Dependent  |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |
| Dependent  |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |
| Dependent  |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |
| Dependent  |                 |        | J F M A M J J A S O N D                   | J F M A M J J A S O N D                    |                    |       |

**Part VII – Additional Information and Questions Related to the Preparation of Your Return**

- 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
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**  Prefer not to answer
  - Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
  - Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
  - Provide your Email address (this email address will not be used for contacts from the Internal Revenue Service) \_\_\_\_\_

Additional comments

\_\_\_\_\_

\_\_\_\_\_

**Part VIII – IRS-Certified Volunteer Quality Reviewer Section**

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

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

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

**Privacy Act and Paperwork Reduction Act Notice**

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1984. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE-W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

|   |  |   |   |   |                  |  |  |
|---|--|---|---|---|------------------|--|--|
| a Employee's social security number<br><b>310-00-XXXX</b>   |  | Safe, accurate,<br>FAST! Use                                     |   | Visit the IRS website at<br>www.irs.gov/efile |                  |  |  |
| b Employer identification number (EIN)<br><b>40-000XXXX</b>   |  | 1 Wages, tips, other compensation<br><b>15,290.00</b>   | 2 Federal income tax withheld<br><b>500.00</b>  |   |                  |  |  |
| c Employer's name, address, and ZIP code<br><br><b>ITASCA CO<br/>25 IMPERIAL LANE<br/>YOUR CITY, STATE ZIP</b>              |  | 3 Social security wages<br><b>15,290.00</b>   | 4 Social security tax withheld<br><b>947.98</b> |   |                  |  |  |
|   |  | 5 Medicare wages and tips<br><b>15,290.00</b>   | 6 Medicare tax withheld<br><b>221.71</b>        |   |                  |  |  |
|   |  | 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.<br><br><b>MARIAN PIKE<br/>388 NOBLE CIRCLE<br/>YOUR CITY, STATE ZIP</b> |  | 11 Nonqualified plans   |   | 12a See instructions for box 12               |                  |  |  |
|   |  | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> | 12b   |   | 12c              |  |  |
|   |  | 14 Other  |   | 12d   |                  |  |  |
|   |  | f Employee's address and ZIP code   |   |   |                  |  |  |
| 15 State Employer's state ID number<br><b>YS 34-500XXXX</b>   | 16 State wages, tips, etc.<br><b>15,290.00</b> | 17 State income tax<br><b>127.90</b>  | 18 Local wages, tips, etc.                      | 19 Local income tax                           | 20 Locality name |  |  |

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

**2016**

Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

|   |  |   |   |  |   |
|---|--|---|---|--|---|
| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code<br><br><b>HICKORY CORPORATION<br/>1809 GULF DRIVE<br/>YOUR CITY, STATE ZIP</b> |  | 1 Gross distribution<br><b>\$ 17,500.00</b>   | OMB No. 1545-0119<br><b>2016</b>                                    |  | Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.   |
| PAYER'S federal identification number<br><b>40-100XXXX</b>  |  | 2a Taxable amount<br><b>\$</b>  | Form 1099-R   |  |   |
| RECIPIENT'S name<br><br><b>QUINCY PIKE</b>  |  | 2b Taxable amount not determined <input checked="" type="checkbox"/>                        | Total distribution <input type="checkbox"/>                         |  | Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.<br><br>This information is being furnished to the Internal Revenue Service. |
| Street address (including apt. no.)<br><br><b>388 NOBLE CIRCLE</b>  |  | 3 Capital gain (included in box 2a)<br><b>\$</b>  | 4 Federal income tax withheld<br><b>\$ 1,750.00</b>                 |  |   |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>   |  | 5 Employee contributions / Designated Roth contributions or insurance premiums<br><b>\$</b> | 6 Net unrealized appreciation in employer's securities<br><b>\$</b> |  |   |
| 10 Amount allocable to IRR within 5 years<br><b>\$</b>  |  | 7 Distribution code(s)<br><b>7</b>  | 8 Other<br><b>\$</b>  | 9a Your percentage of total distribution<br><b>%</b>   |   |
| 11 1st year of desig. Roth contrib.<br><input type="checkbox"/>   |  | 12 State tax withheld<br><b>\$</b>  |   | 9b Total employee contributions<br><b>\$ 12,500.00</b> |   |
| 13 State/Payer's state no.<br><b>\$</b>   |  | 14 State distribution<br><b>\$</b>  |   |  |   |
| 15 Local tax withheld<br><b>\$</b>  |  | 16 Name of locality<br><b>\$</b>  |   | 17 Local distribution<br><b>\$</b>                     |   |
| 16 Name of locality<br><b>\$</b>  |  | 17 Local distribution<br><b>\$</b>  |   |  |   |

Form 1099-R

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

|  |   |   |   |   |
|--|---|---|---|---|
| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code<br><b>ESSEX BANK, CUSTODIAN<br/>FOR ROTH IRA OF QUINCY PIKE<br/>300 MARIN STREET<br/>YOUR CITY, STATE ZIP</b> |   | <b>1</b> Gross distribution<br>\$ <b>4,500.00</b>   | OMB No. 1545-0119<br><b>2016</b>                  | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  |
|  |   | <b>2a</b> Taxable amount<br>\$ <b>0.00</b>  | Form <b>1099-R</b>                                |   |
| PAYER'S federal identification number<br><b>48-100XXXX</b>   |   | <b>2b</b> Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/> |   | <b>Copy B</b><br>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.<br><br>This information is being furnished to the Internal Revenue Service. |
| RECIPIENT'S identification number<br><b>317-00-XXXX</b>  | <b>3</b> Capital gain (included in box 2a)<br>\$  | <b>4</b> Federal income tax withheld<br>\$  |   |   |
| RECIPIENT'S name<br><b>QUINCY PIKE</b>   | <b>5</b> Employee contributions / Designated Roth contributions or insurance premiums<br>\$ | <b>6</b> Net unrealized appreciation in employer's securities<br>\$   |   |   |
| Street address (including apt. no.)<br><b>388 NOBLE CIRCLE</b>   | <b>7</b> Distribution code(s)<br><b>Q</b>   | <b>8</b> Other<br>\$ %  | <b>9a</b> Your percentage of total distribution % |   |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>  | <b>11</b> 1st year of desig. Roth contrib. <input type="checkbox"/>                         | <b>12</b> State tax withheld<br>\$  | <b>13</b> State/Payer's state no.<br>\$           | <b>14</b> State distribution<br>\$  |
| Amount allocable to IRR within 5 years<br>\$   | FATCA filing requirement <input type="checkbox"/>   | <b>15</b> Local tax withheld<br>\$  | <b>16</b> Name of locality<br>\$                  | <b>17</b> Local distribution<br>\$  |
| Account number (see instructions)  |   |   |   |   |

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

| FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT  |   |  |
|--|---|--|
| <b>2016</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.<br>• SEE THE REVERSE FOR MORE INFORMATION. |   |  |
| Box 1. Name<br><b>Quincy Pike</b>  | Box 2. Beneficiary's Social Security Number<br><b>317-00-XXXX</b> |  |
| Box 3. Benefits Paid in 2016<br><b>\$15,000.00</b>   | Box 4. Benefits Repaid to SSA in 2016                             | Box 5. Net Benefits for 2016 (Box 3 minus Box 4)<br><b>\$15,000.00</b> |
| DESCRIPTION OF AMOUNT IN BOX 3   |   | DESCRIPTION OF AMOUNT IN BOX 4   |
| Paid by check or direct deposit:<br><b>\$13,741.20</b>   |   |  |
| Medicare Part B premiums deducted from your benefits:<br><b>\$1,258.80</b>   |   |  |
| Medicare Prescription Drug premiums (Part D) deducted from your benefits:<br><b>\$0</b>  |   | Box 6. Voluntary Federal Income Tax Withholding                        |
| Total Additions:<br><b>Benefits for 2016:<br/>\$15,000</b>   |   | Box 7. Address<br><b>388 Noble Circle<br/>Your City, State Zip</b>     |
|  |   | Box 8. Claim Number (Use this number if you need to contact SSA.)      |
| Draft as of June 21, 2016 - Subject to Change  |   |  |
| Form SSA-1099-SM (5-2016) <b>DO NOT RETURN THIS FORM TO SSA OR IRS</b>   |   |  |

**ABC INVESTMENTS**456 Pima Plaza  
Your City, YS ZIP**2016 TAX REPORTING STATEMENT**Quincy and Marian Pike  
388 Noble Circle  
Your City, YS ZIP  
Account No. 111-222  
Recipient ID No. 317-00-XXXX  
Payer's Fed ID Number: 40-200XXXX**Form 1099-DIV\* 2016 Dividends and Distributions**

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

|    |  |         |
|----|--|---------|
| 1a | Total Ordinary Dividends                             | .325.00 |
| 1b | Qualified Dividends                                  | .300.00 |
| 2a | Total Capital Gain Distributions (Includes 2b- 2d)   | .75.00  |
| 2b | Capital Gains that represent Unrecaptured 1250 Gain  | .00     |
| 2c | Capital Gains that represent Section 1202 Gain       | .00     |
| 2d | Capital Gains that represent Collectibles (28%) Gain | .00     |
| 3  | Nondividend Distributions                            | .00     |
| 4  | Federal Income Tax Withheld                          | .00     |
| 5  | Investment Expenses                                  | .00     |
| 6  | Foreign Tax Paid                                     | .15.00  |
| 7  | Foreign Country or U.S. Possession                   | .00     |
| 8  | Cash Liquidation Distributions                       | .00     |
| 9  | Non-Cash Liquidation Distributions                   | .00     |
| 10 | Exempt Interest Dividends                            | .00     |
| 11 | Specified Private Activity Bond Interest Dividends   | .00     |
| 12 | State  |         |
| 13 | State Identification No.                             |         |
| 14 | State Tax Withheld                                   | .00     |

**Form 1099-MISC\* 2016 Miscellaneous Income**

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

|    |  |     |
|----|--|-----|
| 2  | Royalties  | .00 |
| 4  | Federal Income Tax Withheld                          | .00 |
| 8  | Substitute Payments in Lieu of Dividends or Interest | .00 |
| 16 | State Tax Withheld                                   | .00 |
| 17 | State/ Payer's State No.                             |     |
| 18 | State Income   | .00 |

**Form 1099-INT\* 2016 Interest Income**

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

|    |   |         |
|----|---|---------|
| 1  | Interest Income                                       | .95.00  |
| 2  | Early Withdrawal Penalty                              | .25.00  |
| 3  | Interest on U.S. Savings Bonds and Treas. Obligations | .00     |
| 4  | Federal Income Tax Withheld                           | .00     |
| 5  | Investment Expenses                                   | .00     |
| 6  | Foreign Tax Paid                                      | .00     |
| 7  | Foreign Country or U.S. Possession                    |         |
| 8  | Tax-Exempt Interest                                   | .150.00 |
| 9  | Specified Private Activity Bond Interest              | .00     |
| 10 | Tax-Exempt Bond CUSIP No.                             |         |

**Summary of 2016 Proceeds From Broker and Barter Exchange Transactions**

|                                    |          |
|------------------------------------|----------|
| Sales Price of Stocks, Bonds, etc. | 5,875.00 |
| Federal Income Tax Withheld        | .00      |

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

**ABC INVESTMENTS**456 Pima Plaza  
Your City, YS ZIP**2016 TAX REPORTING STATEMENT**Quincy and Marian Pike  
388 Noble Circle  
Your City, YS ZIP  
Account No. 111-222  
Recipient ID No. 317-00-XXXX  
Payer's Fed ID Number: 40-200XXXX**FORM 1099-B\* 2016 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                         | <b>1a</b> Date of Sale or Exchange | <b>1b</b> Date of Acquisition | <b>1e</b> Quantity Sold | <b>2a</b> Sales Price of Stocks, Bonds, etc. (a) | <b>3</b> Cost or Other Basis (b) | Gain / Loss (-) | <b>5</b> Wash Sale Loss Disallowed | <b>4</b> Federal Income Tax Withheld | <b>13</b> State | <b>15</b> State Tax Withheld |
|--------------------------------|------------------------------------|-------------------------------|-------------------------|--|----------------------------------|-----------------|------------------------------------|--------------------------------------|-----------------|------------------------------|
| <b>Dakota Co. Common Stock</b> |                                    |                               |                         |  |                                  |                 |                                    |                                      |                 |                              |
| Sale                           | 01/01/2016                         | 09/01/2015                    | 250.000                 | 2,875.00   | 1,500.00                         | 1,375.00        |                                    |                                      |                 |                              |
| <b>TOTALS</b>                  |                                    |                               |                         | <b>2,875.00</b>                                  | <b>1,500.00</b>                  |                 |                                    |                                      |                 |                              |

**FORM 1099-B\* 2016 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                       | <b>1a</b> Date of Sale or Exchange | <b>1b</b> Date of Acquisition | <b>1e</b> Quantity Sold | <b>2a</b> Sales Price of Stocks, Bonds, etc. (a) | <b>3</b> Cost or Other Basis (b) | Gain / Loss (-) | <b>5</b> Wash Sale Loss Disallowed | <b>4</b> Federal Income Tax Withheld | <b>13</b> State | <b>15</b> State Tax Withheld |
|------------------------------|------------------------------------|-------------------------------|-------------------------|--|----------------------------------|-----------------|------------------------------------|--------------------------------------|-----------------|------------------------------|
| <b>Iowa Co. Common Stock</b> |                                    |                               |                         |  |                                  |                 |                                    |                                      |                 |                              |
| Sale                         | 02/01/2016                         | 06/23/2004                    | 200.000                 | 3,000.00   | 2,234.00                         | 766.00          |                                    |                                      |                 |                              |
| <b>TOTALS</b>                |                                    |                               |                         | <b>3,000.00</b>                                  | <b>2,234.00</b>                  |                 |                                    |                                      |                 |                              |

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.

Worksheet 4-1. **Capital Loss Carryover Worksheet**

Keep for Your Records 

Use this worksheet to figure your capital loss carryovers from 2015 to 2016 if Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 16, or (b) Form 1040, line 41, is less than zero. Otherwise, you do not have any carryovers.

|   |     |               |
|---|-----|---------------|
| 1. Enter the amount from Form 1040, line 41. If a loss, enclose the amount in parentheses .....                     | 1.  | <b>34,372</b> |
| 2. Enter the loss from Schedule D, line 21, as a positive amount .....  | 2.  | <b>3,000</b>  |
| 3. Combine lines 1 and 2. If zero or less, enter -0- .....  | 3.  | <b>37,372</b> |
| 4. Enter the smaller of line 2 or line 3 .....  | 4.  | <b>3,000</b>  |
| <b>If line 7 of Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.</b>            |     |               |
| 5. Enter the loss from Schedule D, line 7, as a positive amount .....   | 5.  | _____         |
| 6. Enter any gain from Schedule D, line 15. If a loss, enter -0- .....  | 6.  | _____         |
| 7. Add lines 4 and 6 .....  | 7.  | <b>3,000</b>  |
| 8. <b>Short-term capital loss carryover to 2016.</b> Subtract line 7 from line 5. If zero or less, enter -0- .....  | 8.  | _____         |
| <b>If line 15 of Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.</b>                        |     |               |
| 9. Enter the loss from Schedule D, line 15, as a positive amount .....  | 9.  | <b>3,450</b>  |
| 10. Enter any gain from Schedule D, line 7 .....  | 10. | <b>0</b>      |
| 11. Subtract line 5 from line 4. If zero or less, enter -0- .....   | 11. | <b>3,000</b>  |
| 12. Add lines 10 and 11 .....   | 12. | <b>3,000</b>  |
| 13. <b>Long-term capital loss carryover to 2016.</b> Subtract line 12 from line 9. If zero or less, enter -0- ..... | 13. | <b>450</b>    |

## Advanced Scenario 7: Test Questions

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21. What is the total taxable interest income shown on Line 8a of Form 1040?
- a. \$70
  - b. \$95
  - c. \$150
  - d. \$245
22. How does the code Q on Quincy's Form 1099-R from Essex Bank affect the return?
- a. The entire distribution is **not** taxable.
  - b. Half of the distribution is taxable.
  - c. The entire distribution is taxable.
  - d. There is no such code. The taxpayer must get a corrected Form 1099-R from the bank.
23. What is the amount shown on Form 1040, Line 13 – Capital gain or loss?
- a. A gain of \$2,215
  - b. A gain of \$2,141
  - c. A gain of \$1,766
  - d. A gain of \$1,691
24. How much of the \$17,500 gross distribution reported on Form 1099-R is taxable in 2016? \$ \_\_\_\_\_.
25. Is Quincy's Social Security income taxable?
- a. Yes, a portion of the Social Security income is taxable.
  - b. Yes, all of the Social Security income is taxable.
  - c. No, because their total income is less than \$32,000.
  - d. No, Social Security benefits are never taxable.
26. What is the amount of the shared responsibility payment on the Pikes' Form 1040, page 2? \$ \_\_\_\_\_.
27. Are the Pikes entitled to claim an earned income credit for 2016?
- a. No, because their investment income exceeds the amount allowed to claim the credit.
  - b. No, Quincy is over the age of 65.
  - c. No, Lucas is not a qualifying child for purposes of the EIC.
  - d. Yes, they are eligible for the credit.

## Advanced Scenario 8: Austin Drake

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### Directions

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

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

### Interview Notes

- Austin works as a customer service employee during the day. He also has a business as a personal trainer, called Austin's Abs. After work, he travels to teach classes at the gym five days a week.
- Austin is a cash-basis taxpayer who materially participates in the operation of his business. He did not make any payments that would require him to file Form 1099. Austin uses business code 812190.
- He received Form 1099-MISC for classes he taught at the gym. He had an additional \$3,729 cash income in payments from individual clients.
- He has a written mileage log showing the following miles for 2016. All his travel is within his local commuting area.
  - 3,750 miles from home to his main job
  - 2,750 miles from his main job to the gym
  - 1,200 miles from the gym each day to his home
- The total mileage on his car for 2016 was 11,000 miles. He placed his car in service on January 6, 2011. He always takes the standard mileage rate. This is Austin's only car and it was available for personal use.
- Austin has records for other expenses relating to his business:
  - Advertising: \$300
  - Supplies: \$1,000
  - Nutritional supplements for his own consumption: \$675
  - Business liability insurance: \$610
  - Business license: \$150
- Austin has a statement from his church stating he donated \$500 on December 1, 2016.
- Austin also brought his Form 1098 showing the mortgage interest, mortgage insurance premium, and real estate tax he paid.
- Austin has receipts for an eye exam for \$80 and prescription contact lenses for \$300.

- This year, Austin will deduct state income tax on Schedule A. Last year, he deducted state sales tax instead of state income tax.
- Austin's school loan was for qualified education expenses at an eligible institution.
- Austin has never taken a distribution from a retirement account and he was not a full-time student during 2016.
- Austin has health insurance through his employer that qualifies as minimum essential coverage. His employer pays the premium.



## 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<br><b>AUSTIN</b>  | M.I. | Last name<br><b>DRAKE</b>                    | Telephone number<br><b>YOUR PHONE #</b>  | Are you a U.S. citizen?<br><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?<br><input type="checkbox"/> Yes <input type="checkbox"/> No     |
| 3. Mailing address<br><b>1551 CONCORD CIRCLE</b>   |      | Apt #  | City<br><b>YOUR CITY</b>   | State<br><b>YS</b>   |
| 4. Your Date of Birth<br><b>11/22/1981</b>   |      | 5. Your job title<br><b>CUSTOMER SERVICE</b> | 6. Last year, were you:<br>a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>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:<br>a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No<br>b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No<br>c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No                           |  |
| 10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure   |      |  |  |  |
| 11. Have you or your spouse:<br>a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>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, 2016, were you:

|  |   |
|--|---|
| <input type="checkbox"/> Unmarried           | (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)                             |
| <input type="checkbox"/> Married             | a. If Yes, Did you get married in 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| <input checked="" type="checkbox"/> Divorced | b. Did you live with your spouse during any part of the last six months of 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Legally Separated   | Date of final decree <b>10/28/2008</b>  |
| <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 12/31/16 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/her own support? (yes/no) | Did this person have less than \$4,050 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
| (a)  | (b)                      | (c)   | (d)   | (e)                 | (f)  | (g)                                    | (h)                                  | (i)                                       |  |  |  |  |   |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |

Check appropriate box for each question in each section

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

| Yes                      | No                                  | Unsure                   | Part V – Life Events – Last Year, Did You (or Your Spouse)  |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)                       |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) 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**

- 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
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**  Prefer not to answer
  - Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
  - Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
  - Provide your Email address (this email address will not be used for contacts from the Internal Revenue Service) \_\_\_\_\_

Additional comments

\_\_\_\_\_

\_\_\_\_\_

**Part VIII – IRS-Certified Volunteer Quality Reviewer Section**

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

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

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

**Privacy Act and Paperwork Reduction Act Notice**

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

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

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

**2016**

Department of the Treasury - Internal Revenue Service

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

CORRECTED (if checked)

|   |  |  |  |   |                                 |
|---|--|--|--|---|---------------------------------|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><br><b>BAY FITNESS<br/>8009 PIKE CIR<br/>YOUR CITY, STATE ZIP</b>                              |  | 1 Rents<br>\$  | OMB No. 1545-0115<br><br><b>2016</b>             |   | <b>Miscellaneous<br/>Income</b> |
| PAYER'S federal identification number<br><b>38-700XXXX</b>  |  | 2 Royalties<br>\$                                    | Form <b>1099-MISC</b>                            |   |                                 |
| RECIPIENT'S identification number<br><b>227-00-XXXX</b>   |  | 3 Other income<br>\$                                 | 4 Federal income tax withheld<br>\$              |   | <b>Copy B<br/>For Recipient</b> |
| RECIPIENT'S name<br><b>AUSTIN DRAKE</b><br>Street address (including apt. no.)<br><b>1551 CONCORD CIRCLE</b><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b> |  | 5 Fishing boat proceeds<br>\$                        | 6 Medical and health care payments<br>\$         |   |                                 |
| Account number (see instructions)   |  | FATCA filing requirement<br><input type="checkbox"/> | 7 Nonemployee compensation<br><b>\$ 8,850.00</b> | 8 Substitute payments in lieu of dividends or interest<br>\$  |                                 |
| 15a Section 409A deferrals<br>\$  |  | 15b Section 409A income<br>\$                        |  | 9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/><br>\$  |                                 |
| 13 Excess golden parachute payments<br>\$   |  | 14 Gross proceeds paid to an attorney<br>\$          |  | 10 Crop insurance proceeds<br>\$  |                                 |
| 11  |  | 12   |  | 11 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. |                                 |
| 16 State tax withheld<br>\$   |  | 17 State/Payer's state no.                           |  | 18 State income<br>\$   |                                 |

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

CORRECTED (if checked)

|  |  |   |  |
|--|--|---|--|
| RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><b>FORSYTH MORTGAGE COMPANY</b><br><b>9800 SONOMA WAY</b><br><b>YOUR CITY, STATE ZIP</b> |  | *Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.<br>OMB No. 1545-0901<br><b>2016</b><br>(Rev. June 2016)<br>Form <b>1098</b> | <b>Mortgage Interest Statement</b>   |
| RECIPIENT'S/LENDER'S federal identification number<br><b>37-600XXXX</b>  |  | PAYER'S/BORROWER'S taxpayer identification no.<br><b>227-00-XXXX</b>  | <b>Copy B For Payer/Borrower</b><br>The information in boxes 1 through 9 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item. |
| PAYER'S/BORROWER'S name<br><b>AUSTIN DRAKE</b>   |  | 1 Mortgage interest received from payer(s)/borrower(s)*<br><b>\$ 5,252.00</b>   |  |
| Street address (including apt. no.)<br><b>1551 CONCORD CIRCLE</b>  |  | 2 Outstanding mortgage principal as of 1/1/2016<br><b>\$ 100,000.00</b>   |  |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>  |  | 3 Mortgage origination date<br><b>05/01/2013</b>  |  |
| 10 Other<br><b>Real Estate Tax: \$954</b>  |  | 4 Refund of overpaid interest<br>\$   |  |
| Account number (see instructions)  |  | 5 Mortgage insurance premiums<br><b>\$ 380.00</b>   |  |
| 6 Points paid on purchase of principal residence<br>\$   |  | 7 Is address of property securing mortgage same as PAYER'S/BORROWER'S address?<br>If Yes, box is checked <input checked="" type="checkbox"/> .<br>If No, see box 8 or 9, below  |  |
| 8 Address of property securing mortgage  |  | 9 If property securing mortgage has no address, below is the description of the property  |  |

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

CORRECTED (if checked)

|   |   |   |  |
|---|---|---|--|
| RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number<br><b>FINANCIAL AID PARTNERS</b><br><b>666 LINCOLN</b><br><b>YOUR CITY, STATE ZIP</b> |   | OMB No. 1545-1576<br><b>2016</b><br>Form <b>1098-E</b>  | <b>Student Loan Interest Statement</b>   |
| RECIPIENT'S federal identification no.<br><b>38-900XXXX</b>   | BORROWER'S social security number<br><b>227-00-XXXX</b> | 1 Student loan interest received by lender<br><b>\$ 2,745.00</b>  | <b>Copy B For Borrower</b><br>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest. |
| BORROWER'S name<br><b>AUSTIN DRAKE</b>  |   | 2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/> |  |
| Street address (including apt. no.)<br><b>1551 CONCORD CIRCLE</b>   |   |   |  |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>   |   |   |  |
| Account number (see instructions)   |   |   |  |

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

## Advanced Scenario 8: Test Questions

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28. Where should Austin's cash income from his business be reported on the tax return?
- a. Cash income does not have to be reported
  - b. Form 1040, Line 7
  - c. Form 1040, Line 21
  - d. Schedule C-EZ or C
29. What is Austin's mileage expense deduction (at the standard mileage rate) for his business as a personal trainer?
- a. \$1,485
  - b. \$2,025
  - c. \$2,133
  - d. \$4,158
30. Which item **cannot** be deducted by Austin as a business expense?
- a. Business license
  - b. Business liability insurance
  - c. Advertising
  - d. Nutritional supplements
31. How does Austin's self-employment tax affect his tax return?
- a. Austin's self-employment tax is not reported anywhere on Form 1040.
  - b. A portion of the self-employment tax is deducted as a business expense on Schedule C-EZ or C.
  - c. The self-employment tax is shown on Form 1040, Other Taxes section, and the full amount is deducted on Schedule A, Taxes You Paid section.
  - d. The self-employment tax is shown on Form 1040, Other Taxes section, and the deductible part is an adjustment on Form 1040, page 1.
32. What is the amount Austin can take as a student loan interest deduction?
- a. \$0
  - b. \$1,373
  - c. \$2,500
  - d. \$2,745

- 33.** What are Austin's total itemized deductions on Schedule A, line 29?
- a. \$6,952
  - b. \$7,086
  - c. \$7,906
  - d. \$8,286
- 34.** The amount of Austin's retirement savings contributions credit in the Tax and Credits section of Form 1040 is \$100.
- a. True
  - b. False
- 35.** Austin is not able to pay the entire balance due by the due date of the return (without extensions). What are his options?
- a. He can submit a Form 9465, Installment Agreement Request.
  - b. He can contact the IRS for a full pay 120-day agreement.
  - c. He can pay using his credit card.
  - d. Any of the above.



## Advanced Course Retest Questions

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### Directions

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

### Advanced Scenario 1: Tracy and Chris Tabor

---

#### Interview Notes

- Tracy is 40 years old, single, and a U.S. citizen with a valid Social Security number. She has a filing requirement.
- Tracy tells you she has chosen not to claim her son, Chris, as a dependent so he can get a higher refund.
- During the interview with Tracy, you determine the following facts:
  - Tracy's son Chris, age 19, is unmarried and was a full-time student during 2016.
  - Chris' income was \$6,500 in wages. He does not provide more than half his own support.
  - Chris lived with Tracy all year.
  - Chris is a U.S. citizen with a valid Social Security number.

### Advanced Scenario 1: Retest Questions

---

1. Chris can claim his own personal exemption since his mother has decided not to claim him as a dependent.
  - a. True
  - b. False
2. Using Publication 4012, Who Must File tab, Chart B, Chris has a filing requirement and must file a tax return.
  - a. True
  - b. False

## Advanced Scenario 2: Mike Hastings

---

### Interview Notes

- Mike is 45 and made \$36,000 in wages in 2016. He is single and pays all the cost of keeping up his home.
- Mike's daughter, Brittany, lived with Mike all year.
- Brittany's son, Hayden, was born in November 2016. Hayden lived in Mike's home since birth.
- Brittany is 18, single, and had \$1,700 in wages in 2016.
- Mike provides more than half of the support for both Brittany and Hayden.
- Mike, Brittany, and Hayden are all U.S. citizens with valid Social Security numbers.
- Mike and Hayden had health insurance that qualified as minimum essential coverage. Brittany did not have health insurance at all in 2016.

### Advanced Scenario 2: Retest Questions

---

3. Can Brittany claim Hayden as a dependent?
  - a. No, because Hayden didn't live with Brittany for more than 6 months.
  - b. No, because Brittany qualifies as Mike's dependent.
  - c. Yes, because Brittany had earned income.
  - d. Yes, because Brittany is Hayden's mother.
4. How many qualifying children does Mike have for the earned income credit?
  - a. 0
  - b. 1
  - c. 2
5. If Brittany does not qualify for a health coverage exemption, Mike must make a shared responsibility payment.
  - a. True
  - b. False

## Advanced Scenario 3: Henry and Claudia Oberlin

---

### Interview Notes

- Henry and Claudia are married and want to file a joint return.
- They have one child, Alyssa, who is 5 years old and lived with them all year.
- Henry and Alyssa are U.S. citizens and have valid Social Security numbers.
- Claudia lives with Henry and Alyssa in the U.S. but is not lawfully present in the U.S. and has an Individual Taxpayer Identification Number (ITIN).
- Claudia did not have any health insurance for all of 2016. Henry and Alyssa had minimum essential coverage (MEC) all year.
- Henry earned \$37,000 in wages and had no other income. Claudia had \$5,000 in earned income.
- Henry and Claudia provided all the support for Alyssa.

## Advanced Scenario 3: Retest Questions

---

6. Henry and Claudia are eligible to claim the earned income credit.
  - a. True
  - b. False
7. Claudia must make a shared responsibility payment.
  - a. True
  - b. False

## Advanced Scenario 4: Martin Huron

---

### Interview Notes

- Martin is married, but did not live with or have contact with his spouse this tax year. He does not know where she is. He indicated on the intake sheet that he is not legally separated.
- Martin does not have any dependents.
- Martin worked as a clerk and earned \$36,000 in wages. He had no other income.
- In 2016, he took a computer class at the local university to improve his job skills.
- Martin has a receipt showing he paid \$1,095 for tuition. He paid for all his educational expenses and did not receive any assistance or reimbursement.
- He paid \$350 for a course book from an online bookseller. Purchase of the book was not a requirement of enrollment.
- Martin paid \$90 for a parking permit. It was not a requirement of enrollment.
- Martin does not have enough deductions to itemize.
- He is a U.S. citizen with a valid Social Security number.

## Advanced Scenario 4: Retest Questions

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8. Martin's filing status is Single.
  - a. True
  - b. False
9. Martin is eligible to claim the lifetime learning credit.
  - a. True
  - b. False

## Advanced Scenario 5: Retest Questions

---

### Directions

Read the information for Lamar Wharton beginning on page 71.

10. Lamar's Form 1095-A contains information that must be used to calculate his premium tax credit.
  - a. True
  - b. False
  
11. Lamar will receive an additional amount of premium tax credit on his tax return.
  - a. True
  - b. False
  
12. The total amount of qualified educational expenses used in the calculation of Lamar's 2016 American opportunity credit is:
  - a. \$3,300
  - b. \$3,800
  - c. \$4,000
  - d. \$4,240
  
13. Lamar's cancelled debt from Form 1099-C does not need to be included on his federal income tax return.
  - a. True
  - b. False
  
14. Which exception can Lamar use to avoid the 10% additional tax on the early distribution from his IRA on Form 5329?
  - a. He does not qualify for an exception
  - b. Distribution made for higher education expenses
  - c. Distribution made for purchase of a first home
  - d. Distribution due to total and permanent disability

## Advanced Scenario 6: Retest Questions

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### Directions

Read the information for Samantha Rollins beginning on page 81.

15. Is Head of Household the most advantageous allowable filing status Samantha can use?
  - a. Yes
  - b. No
  
16. How many qualifying children does Samantha have for the earned income credit?
  - a. 0
  - b. 1
  - c. 2
  - d. 3
  
17. The reduction in Samantha's basis reported on Form 982 is \_\_\_\_\_.
  - a. \$160,000
  - b. \$145,000
  - c. \$100,000
  - d. \$45,000
  
18. What is the credit for child and dependent care expenses on Form 1040, line 49?  
\$\_\_\_\_\_.
  
19. Samantha and her children qualify for the short coverage gap exemption.
  - a. True
  - b. False
  
20. Samantha **does not** have to pay self-employment tax on the translation services income.
  - a. True
  - b. False

## Advanced Scenario 7: Retest Questions

---

### Directions

Refer to the scenario information for Quincy and Marian Pike, beginning on page 90.

21. The total amount of taxable interest income shown on Line 8a is \$245.
  - a. True
  - b. False
  
22. Quincy's entire \$4,500 Roth IRA distribution is taxable.
  - a. True
  - b. False
  
23. The net capital gain or loss reported on Form 1040, Line 13 is a gain of \$1,239.
  - a. True
  - b. False
  
24. How much of the \$17,500 gross distribution reported on Form 1099-R from Hickory Corporation is taxable in 2016?
  - a. \$17,097
  - b. \$17,016
  - c. \$16,719
  - d. \$16,562
  
25. A portion of Quincy's Social Security income is taxable.
  - a. True
  - b. False
  
26. The amount of shared responsibility payment on the Pikes' Form 1040, page 2 is \$695.
  - a. True
  - b. False
  
27. The Pikes are entitled to an earned income credit for 2016.
  - a. True
  - b. False

## Advanced Scenario 8: Retest Questions

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### Directions

Refer to the scenario information for Austin Drake, beginning on page 101.

- 28.** Austin must use Schedule C-EZ or C to report his cash income.
- True
  - False
- 29.** What is Austin's mileage expense deduction (at the standard mileage rate) for his business as a personal trainer? \$\_\_\_\_\_.
- 30.** Austin **cannot** deduct the amount he pays for nutritional supplements.
- True
  - False
- 31.** The full amount of the self-employment tax is deducted on Schedule A, in the Taxes You Paid section.
- True
  - False
- 32.** How do you report qualified student loan interest paid?
- As an expense for an education credit
  - As other income on Form 1040, line 21
  - As an itemized deduction on Schedule A
  - As an adjustment to income on Form 1040, page 1
- 33.** What is Austin's total itemized deductions on Schedule A, line 29? \$\_\_\_\_\_.
- 34.** What is the amount of Austin's retirement savings contributions credit? \$\_\_\_\_\_.
- 35.** Austin is not able to pay the entire balance due. One way to reduce the amount of penalties and interest is to file his return and pay as much as he can by the due date of the return (without extensions).
- True
  - False



## Military Course Scenarios and Test Questions

### Directions

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

### Military Scenario 1: Franklin and Alma Findlay

---

#### Interview Notes

- Franklin and Alma lived in Oklahoma City, where Alma was stationed with the Air Force for two years. She received new orders to move to Biloxi, Mississippi. This is a permanent change of station (PCS).
- They decided to make a Do It Yourself (DITY) move and save money.
- Franklin traveled to Biloxi in August to find a house to buy. He spent \$790 on round-trip airfare, hotel and a rental car.
- On September 2, 2016, Franklin and Alma packed all their belongings and began driving from Oklahoma City to Biloxi. On the way, they made a side trip to New Orleans. Their trip took a total of four days and three nights instead of the authorized two days and one night.
- Their move was estimated to cost \$4,500, and the Air Force provided \$4,275 in advance.
- The Findlays drove their family car a total of 850 miles. The shortest, most direct route from Oklahoma City to Biloxi is 769 miles. They paid a shipping company a total of \$3,150 to move their household furnishings to the new location. Their cost for lodging was \$89 per night, which is considered a reasonable expense. Franklin and Alma spent \$500 on food and \$300 on entertainment during the trip.
- Franklin and Alma are U.S. citizens and have valid Social Security numbers.

### Military Scenario 1: Test Questions

---

1. How much can Franklin and Alma claim as qualified lodging expenses?
  - a. \$0
  - b. \$89
  - c. \$134
  - d. \$267
2. How many miles can Franklin and Alma claim as qualified moving expense?  
\_\_\_\_\_.

3. Franklin and Alma can claim \$250 of food expenses as a qualified moving expense.
  - a. True
  - b. False
  
4. Franklin's August trip to locate a house is a qualified moving expense.
  - a. True
  - b. False
  
5. Franklin and Alma's net financial profit from the move will be reported on a Form W-2.
  - a. True
  - b. False

## Military Scenario 2: Drew and Colby Denison

---

### Interview Notes

- Drew and Colby Denison are married and have two children, ages 5 and 7, who lived with Colby all year.
- Drew, Colby and their two children are all U.S. citizens and have valid Social Security numbers.
- Drew deployed to Afghanistan on March 31, 2016. His last day in the combat zone was January 31, 2017.
- Drew's Form W-2 shows:
  - Box 1 = \$10,000
  - Box 12a = \$28,500, Code Q
- Colby's Form W-2 shows \$10,200 in box 1. This was her only income.

### Military Scenario 2: Test Questions

---

6. Since Drew was deployed during 2016, Drew and Colby ask what filing status they should use. What is your response?
  - a. Drew and Colby can each choose to file as Single, if they want.
  - b. Drew and Colby can file Married Filing Jointly because they will get a larger refund than if they filed Married Filing Separately.
  - c. Colby can file as Head of Household because Drew did not live with Colby during the last six months of the year.
  - d. Colby and Drew can each file as Head of Household because they have two children.
7. The amount of taxable wages that will be reported on the Denisons' Form 1040, line 7 is \$\_\_\_\_\_.
8. The Denisons could include combat pay as earned income for purposes of calculating EIC, if it results in a higher credit.
  - a. True
  - b. False
9. The couple did not file their 2015 tax return before Drew deployed in March 2016. It may take them a while to locate all their prior year records. Drew and Colby want to know how long they have to file their 2015 tax return. You tell them:
  - a. Because Colby was in the U.S. during 2015, their 2015 return was due on April 18, 2016. They will be penalized for filing late.
  - b. Their 2015 return is due on April 18, 2017 because all unfiled returns are due on the next tax filing deadline after returning from a combat zone.
  - c. They have 180 days from Drew's last day in the combat zone to file their return.
  - d. They have 198 days from Drew's last day in the combat zone. (180 days plus the 18 days that remained before the April 18th, 2016 deadline when Drew entered the combat zone.)

## Military Scenario 3: Reed and Aurora Wooster

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### Directions

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

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

### Interview Notes

- Reed and Aurora want to file a joint return.
- Aurora works in retail and is a member of the Army Reserve.
- Aurora attended Army Reserve training sessions one weekend per month. The training takes place over 100 miles away from home. She incurred the following expenses that were not reimbursed:
  - Drove 2,880 miles based on written records.
  - Aurora and Reed own two vehicles and both are available for personal use.
  - Total mileage in 2016 for Aurora’s sedan was 15,000 miles. Her car was placed in service 7/1/2013. Her average daily roundtrip commuting distance is 20 miles.
  - \$2,136 for lodging (within federal per diem rate for the area).
  - \$1,572 for meals (within federal per diem rate for the area).
  - \$250 for required uniforms, permitted to be worn while off-duty.
- Reed owns rental property, which he placed into service in 2005.
  - Rental property: Reed is an active participant.
    - Single family residence, 1000 Sunflower Street, Your City, Your State.
    - Purchased property: 04/30/2005.
    - Rented: 1/1/2016–12/31/2016.
    - Annual rental income: \$9,960.
    - Insurance: \$700.
      - Management fees: \$498.
      - Reed did some plumbing repairs himself. He spent \$50 for materials and estimates that a plumber would have charged \$150 for labor.
      - Real property tax: \$1,250.
      - Depreciation: \$2,000.
      - Reed did not make any payments that would require him to file Form 1099.
- Reed and Aurora did not itemize last year and do not have enough deductions to itemize this year.
- Reed and Aurora have a health insurance plan through Reed’s former employer’s retiree coverage which qualifies as minimum essential coverage.



## 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<br><b>REED</b>  |   | M.I. | Last name<br><b>WOOSTER</b>   |   | Telephone number<br><b>YOUR PHONE #</b> | Are you a U.S. citizen?<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No        |                             |
| 2. Your spouse's first name<br><b>AURORA</b>   |   | M.I. | Last name<br><b>WOOSTER</b>   |   | Telephone number                        | Is your spouse a U.S. citizen?<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |                             |
| 3. Mailing address<br><b>723 CARVER RD</b>   |   |      |   | Apt #   | City<br><b>YOUR CITY</b>                | State<br><b>YS</b>  | ZIP code<br><b>YOUR ZIP</b> |
| 4. Your Date of Birth<br><b>05/09/1953</b>   | 5. Your job title<br><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<br><b>08/02/1966</b>  | 8. Your spouse's job title<br><b>RETAIL SALES</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 on their tax return? <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, 2016, were you:

|   |  |
|---|--|
| <input type="checkbox"/> Unmarried          | (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 2016? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |
|   | b. Did you live with your spouse during any part of the last six months of 2016? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Divorced           | Date of final decree _____   |
| <input type="checkbox"/> Legally Separated  | Date of separate maintenance agreement _____   |
| <input type="checkbox"/> 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

|  |                          |   |   |                     |  |  |                                      |   |  | <b>To be completed by a Certified Volunteer Preparer</b>               |  |  |   |  |
|--|--------------------------|---|---|---------------------|--|--|--------------------------------------|---|--|--|--|--|---|--|
| 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 12/31/16 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/her own support? (yes/no) | Did this person have less than \$4,050 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |  |
| (a)  | (b)                      | (c)   | (d)   | (e)                 | (f)  | (g)                                    | (h)                                  | (i)                                       |  |  |  |  |   |  |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |  |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |  |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |  |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |  |

Check appropriate box for each question in each section

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

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

| Yes                      | No                                  | Unsure                   | Part V – Life Events – Last Year, Did You (or Your Spouse)   |
|--------------------------|-------------------------------------|--------------------------|--|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)                                    |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)              |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? <u>                    </u>     |
| <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? <u>                    </u>                     |
| <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? <u>                    </u> |
| <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**

- 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
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**  Prefer not to answer
  - Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
  - Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
  - Provide your Email address (this email address will not be used for contacts from the Internal Revenue Service) \_\_\_\_\_

Additional comments

**Part VIII – IRS-Certified Volunteer Quality Reviewer Section**

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

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

Certified Volunteer Preparer's name/initials *(optional)*

Certified Volunteer Quality Reviewer's name/initials *(optional)*

Additional Tax Preparer notes

**Privacy Act and Paperwork Reduction Act Notice**

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

|   |  |   |   |  |                  |
|---|--|---|---|--|------------------|
| a Employee's social security number<br><b>410-00-XXXX</b>   |  | Safe, accurate,<br>FAST! Use  |   | Visit the IRS website at<br><a href="http://www.irs.gov/efile">www.irs.gov/efile</a> |                  |
| b Employer identification number (EIN)<br><b>40-500XXXX</b>   |  | 1 Wages, tips, other compensation<br><b>24,800.00</b>   | 2 Federal income tax withheld<br><b>2,480.00</b>  |  |                  |
| c Employer's name, address, and ZIP code<br><br><b>REDWOOD DEPARTMENT STORE<br/>5330 PORTER<br/>YOUR CITY, STATE ZIP</b>    |  | 3 Social security wages<br><b>24,800.00</b>   | 4 Social security tax withheld<br><b>1,537.60</b> |  |                  |
|   |  | 5 Medicare wages and tips<br><b>24,800.00</b>   | 6 Medicare tax withheld<br><b>359.60</b>          |  |                  |
|   |  | 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.<br><br><b>AURORA WOOSTER<br/>723 CARVER RD<br/>YOUR CITY, STATE ZIP</b> |  | 11 Nonqualified plans   |   | 12a See instructions for box 12  |                  |
|   |  | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> | 12b   |  |                  |
|   |  | 14 Other  |   | 12c  |                  |
| f Employee's address and ZIP code   |  | 12d   |   |  |                  |
| 15 State Employer's state ID number<br><b>YS 40-500XXXX</b>   | 16 State wages, tips, etc.<br><b>24,800.00</b> | 17 State income tax<br><b>992.00</b>  | 18 Local wages, tips, etc.                        | 19 Local income tax  | 20 Locality name |

Form **W-2** Wage and Tax Statement **2016** 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<br><b>410-00-XXXX</b>   |   | Safe, accurate,<br>FAST! Use   |   | Visit the IRS website at<br><a href="http://www.irs.gov/efile">www.irs.gov/efile</a> |                  |
| b Employer identification number (EIN)<br><b>40-600XXXX</b>   |   | 1 Wages, tips, other compensation<br><b>7,400.00</b>   | 2 Federal income tax withheld<br><b>532.00</b>  |  |                  |
| c Employer's name, address, and ZIP code<br><br><b>DFAS<br/>P.O. BOX 9999<br/>IOWA CITY, IOWA 52240</b>                     |   | 3 Social security wages<br><b>7,400.00</b>   | 4 Social security tax withheld<br><b>458.80</b> |  |                  |
|   |   | 5 Medicare wages and tips<br><b>7,400.00</b>   | 6 Medicare tax withheld<br><b>107.30</b>        |  |                  |
|   |   | 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.<br><br><b>AURORA WOOSTER<br/>723 CARVER RD<br/>YOUR CITY, STATE ZIP</b> |   | 11 Nonqualified plans  |   | 12a See instructions for box 12  |                  |
|   |   | 13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/> | 12b   |  |                  |
|   |   | 14 Other   |   | 12c  |                  |
| f Employee's address and ZIP code   |   | 12d  |   |  |                  |
| 15 State Employer's state ID number<br><b>YS 40-600XXXX</b>   | 16 State wages, tips, etc.<br><b>7,400.00</b> | 17 State income tax<br><b>259.00</b>   | 18 Local wages, tips, etc.                      | 19 Local income tax  | 20 Locality name |

Form **W-2** Wage and Tax Statement **2016** Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

|   |  |   |  |  |   |
|---|--|---|--|--|---|
| PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code<br><b>EATON INC</b><br><b>941 FREMONT AVENUE</b><br><b>YOUR CITY, STATE ZIP</b>                            |  | <b>1</b> Gross distribution<br><b>\$ 13,000.00</b><br><b>2a</b> Taxable amount<br><b>\$ 13,000.00</b> | OMB No. 1545-0119<br><b>2016</b><br>Form <b>1099-R</b>     | <b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>   |   |
| PAYER'S federal identification number<br><b>40-700XXXX</b>  | RECIPIENT'S identification number<br><b>544-00-XXXX</b>                | <b>2b</b> Taxable amount not determined <input type="checkbox"/>                                      | Total distribution <input type="checkbox"/>                | <b>Copy B</b><br><b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b> |   |
| RECIPIENT'S name<br><b>REED WOOSTER</b><br>Street address (including apt. no.)<br><b>723 CARVER RD</b><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b> |  | <b>3</b> Capital gain (included in box 2a)<br>\$  | <b>4</b> Federal income tax withheld<br><b>\$ 1,300.00</b> | <b>5</b> Employee contributions / Designated Roth contributions or insurance premiums<br>\$  |   |
|   |  | <b>6</b> Net unrealized appreciation in employer's securities<br>\$                                   | <b>7</b> Distribution code(s)<br><b>7</b>                  | IRA/SEP/SIMPLE <input type="checkbox"/>  | <b>8</b> Other<br>\$ %                              |
|   |  | <b>9a</b> Your percentage of total distribution<br>%  | <b>9b</b> Total employee contributions<br>\$               | This information is being furnished to the Internal Revenue Service.   |   |
| <b>10</b> Amount allocable to IRR within 5 years<br>\$  | <b>11</b> 1st year of desig. Roth contrib.<br><input type="checkbox"/> | FATCA filing requirement <input type="checkbox"/>   | <b>12</b> State tax withheld<br><b>\$ 520.00</b>           | <b>13</b> State/Payer's state no.<br><b>YS/40-700XXXX</b>  | <b>14</b> State distribution<br><b>\$ 13,000.00</b> |
| Account number (see instructions)   |  | <b>15</b> Local tax withheld<br>\$  | <b>16</b> Name of locality<br>\$                           | <b>17</b> Local distribution<br>\$   | \$  |

Form **1099-R**

[www.irs.gov/form1099r](http://www.irs.gov/form1099r)

Department of the Treasury - Internal Revenue Service

## Military Scenario 3: Test Questions

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10. What is the correct amount of wages reported on Form 1040, line 7? \$\_\_\_\_\_.
11. How is Reed's rental real estate income reported on the joint tax return?
- Rental income and expenses are reported on Schedule E.
  - Rental income is reported on Schedule E and rental expenses are reported on Schedule A.
  - Reed's rental income should not be reported on their joint return.
  - Net rental expenses are reported on Form 1040, Line 21.
12. What is Reed's net rental real estate income?
- \$5,312
  - \$5,462
  - \$6,162
  - \$7,462
13. The \$250 spent on uniforms is included when calculating Aurora's unreimbursed employee business expenses.
- True
  - False
14. Where should Aurora report her unreimbursed employee business expenses as a reservist?
- As an itemized deduction on Schedule A
  - As a business expense on Schedule C-EZ
  - As an adjustment to income on Form 1040, Line 24 from Form 2106 or 2106-EZ
  - As a rental expense on Schedule E
15. What is the total federal income tax withheld on Form 1040, page 2?
- \$532
  - \$1,300
  - \$2,480
  - \$4,312



## Military Course Retest Questions

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### Directions

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

### Military Scenario 1: Franklin and Alma Findlay

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#### Interview Notes

- Franklin and Alma lived in Oklahoma City, where Alma was stationed with the Air Force for two years. She received new orders to move to Biloxi, Mississippi. This is a permanent change of station (PCS).
- They decided to make a Do It Yourself (DITY) move and save money.
- Franklin traveled to Biloxi in August to find a house to buy. He spent \$790 on round-trip airfare, hotel and a rental car.
- On September 2, 2016, Franklin and Alma packed all their belongings and began driving from Oklahoma City to Biloxi. On the way, they made a side trip to New Orleans. Their trip took a total of four days and three nights instead of the authorized two days and one night.
- Their move was estimated to cost \$4,500, and the Air Force provided \$4,275 in advance.
- The Findlays drove their family car a total of 850 miles. The shortest, most direct route from Oklahoma City to Biloxi is 769 miles. They paid a shipping company a total of \$3,150 to move their household furnishings to the new location. Their cost for lodging was \$89 per night, which is considered a reasonable expense. Franklin and Alma spent \$500 on food and \$300 on entertainment during the trip.
- Franklin and Alma are U.S. citizens and have valid Social Security numbers.

### Military Scenario 1: Retest Questions

---

1. How much can Franklin and Alma claim as qualified lodging expenses? \$\_\_\_\_\_.
2. How much can Franklin and Alma claim as a qualified moving expense for mileage? \$\_\_\_\_\_ (Round to the nearest dollar.)

3. How much of their meals and entertainment expenses can Franklin and Alma claim as qualified moving expenses?
  - a. \$0
  - b. \$400
  - c. \$500
  - d. \$800
  
4. Franklin's August trip to locate a house is **not** a qualified moving expense.
  - a. True
  - b. False
  
5. Franklin and Alma's net financial gain from the move does **not** need to be reported on their tax return.
  - a. True
  - b. False

## Military Scenario 2: Retest Questions

---

### Interview Notes

- Drew and Colby Denison are married and have two children, ages 5 and 7, who lived with Colby all year.
- Drew, Colby and their two children are all U.S. citizens and have valid Social Security numbers.
- Drew deployed to Afghanistan on March 31, 2016. His last day in the combat zone was January 31, 2017.
- Drew's Form W-2 shows:
  - Box 1 = \$10,000
  - Box 12a = \$28,500, Code Q
- Colby's Form W-2 shows \$10,200 in box 1. This was her only income.

## Military Scenario 2: Retest Questions

---

6. Colby and Drew can each file as Head of Household because they have two children.
  - a. True
  - b. False
7. What are the Denisons' taxable wages that will be reported on their Form 1040, line 7?
  - a. \$0
  - b. \$10,200
  - c. \$20,200
  - d. \$48,700
8. Combat pay is never considered earned income when calculating the earned income credit.
  - a. True
  - b. False
9. The couple did not file their 2015 tax return because of Drew's deployment. Their deadline to file both the 2015 and 2016 returns is April 18, 2017.
  - a. True
  - b. False

## Military Scenario 3: Retest Questions

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### Directions

Refer to the scenario information for Reed and Aurora Wooster beginning on page 122.

10. The correct amount of total wages reported on Form 1040, line 7 is \$24,800.
  - a. True
  - b. False
  
11. Reed's rental real estate income is reported on Form 1040, Line 21.
  - a. True
  - b. False
  
12. Reed's net rental real estate income is \$5,312.
  - a. True
  - b. False
  
13. What amount of the unreimbursed employee business expenses as a reservist may Aurora deduct for meals?
  - a. \$0
  - b. \$500
  - c. \$786
  - d. \$1,572
  
14. Aurora should report her unreimbursed employee business expenses as a reservist as an adjustment to income on Form 1040, Line 24, from Form 2106 or 2106-EZ.
  - a. True
  - b. False
  
15. What is the total federal income tax withheld on Form 1040, page 2? \$ \_\_\_\_\_





## International Course Scenarios and Test Questions

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### Directions

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

### International Scenario 1: Sheldon and Victoria Taft

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#### Interview Notes

- Sheldon and Victoria are married and live in Ireland.
- Sheldon is a U.S. citizen and has a valid Social Security number. Victoria is a citizen of Ireland.
- Victoria does not want to be treated as a resident alien for U.S. tax filing purposes. She has never filed a joint return with Sheldon.
- Sheldon worked for a U.S. based company and earned \$65,000. Victoria worked part-time and earned the equivalent of \$15,000 in U.S. dollars.
- Sheldon and Victoria's daughter, Riley, lives with them. Riley is two years old, a U.S. citizen, and has a valid Social Security number.
- Victoria has another child from a previous marriage; Adam is 10 years old and is a citizen of Ireland. Sheldon has not adopted Adam.
- Sheldon and Victoria provided all the financial support for Riley and Adam.

## International Scenario 1: Test Questions

---

1. Can Sheldon claim Riley as a dependent?
  - a. Yes, Riley is his qualifying child.
  - b. Yes, Riley is his qualifying relative.
  - c. No, Riley lives outside the U.S., Canada, or Mexico.
  - d. No, because Victoria will not file a joint return with him, Sheldon cannot claim any dependents.
  
2. What is the most advantageous allowable filing status Sheldon may use this year?
  - a. Married Filing Separately
  - b. Head of Household
  - c. Qualifying Widower
  - d. Single
  
3. Can Sheldon claim Adam as a dependent?
  - a. Yes, Adam is his qualifying child.
  - b. Yes, Adam is his qualifying relative.
  - c. No, Adam does not meet the citizen or resident test.
  - d. No, because Victoria will not file a joint return with him, Sheldon cannot claim any dependents.
  
4. On his U.S. tax return, how should Sheldon treat Victoria's income?
  - a. Because Victoria will not agree to file a joint return, Sheldon should report her income as his own on a separate return.
  - b. Victoria's income is not included on the return because she does not choose to be treated as a resident alien.
  - c. Because their combined income is less than the foreign earned income exclusion limit, Sheldon doesn't need to file a return.
  - d. Victoria's worldwide income must be reported on Sheldon's return.

## International Scenario 2: Kent and Paige Creston

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### Interview Notes

- Kent and Paige currently live in Frankfurt, Germany. They moved there on January 10, 2016, for Paige's temporary job assignment. They are U.S. citizens and have valid Social Security numbers.
- Neither Kent nor Paige works for the U.S. government.
- They returned to the U.S. for nine days to attend a wedding and visit family.
- They also spent 14 days sightseeing throughout Europe in June.
- Kent and Paige own a home in the U.S. It is vacant while they are overseas, but Paige's sister checks on it for them. Kent and Paige rent a one-bedroom apartment in Frankfurt.
- Kent and Paige plan to return to the U.S. when Paige's assignment ends in 2017.
- Neither Kent nor Paige had health insurance in 2016.

## International Scenario 2: Test Questions

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5. Which test qualifies Kent and Paige for the foreign earned income exclusion?
  - a. Physical presence test
  - b. Bona fide residence test
  - c. Kent and Paige are not eligible to exclude their foreign earned income.
6. Kent and Paige qualify for a health coverage exemption.
  - a. True
  - b. False

## International Scenario 3: Cooper and Kay Winthrop

### Directions

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

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

### Interview Notes

- Cooper and Kay are married and are U.S. citizens. They have lived and worked in Paris since February 1, 2012. They did not return to the U.S. at any time during 2016. They want to file a joint return.
- Income:
  - Cooper is employed as a manager. He works for Olivet Compagnie, 4570 Rue Vincennes, 85672 Paris, France, located in the province of Ile de France.
  - Cooper has a year-end statement from his employer showing he earned \$55,000 in wages (converted to U.S. dollars).
  - Cooper paid income taxes throughout the year to France. Converted to U.S. dollars, the total income tax Cooper paid was \$5,125.
  - They took the foreign earned income exclusion for Cooper's earnings for the last three years and expect to take it again this year. They have never revoked this exclusion.
  - Cooper's visa type: Unlimited.
  - Kay worked at the U.S. Consulate and has a Form W-2 for her salary.
- Cooper and Kay have checking and savings accounts at a Paris bank. Converted to U.S. dollars, Viterbo Bank paid them \$216 in interest. The Winthrops paid foreign tax to France on this interest income in the amount of €47.52. The exchange rate on the date they paid the tax was 1 U.S. Dollar (USD) = .88 Euro.
- They are not required to file FinCEN Form 114 and they did not receive a distribution, were not grantors, nor were they transferors of a foreign trust.



- The couple rents an apartment at 270 Boulevard Orleans, 85672 Paris, France, located in the province of Ile de France. They do not maintain any other residence abroad or in the U.S.
- They consider themselves residents of France and have never stated otherwise.
- Cooper and Kay did not itemize for 2015 and do not have enough deductions to itemize for 2016.
- Cooper and Kay are covered under a health care plan purchased through Kay's employer.

**Intake/Interview & Quality Review Sheet**

**You will need:**

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

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

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

To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](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<br><b>COOPER</b>   | M.I.                                       | Last name<br><b>WINTHROP</b> | Telephone number<br><b>YOUR PHONE #</b>   | Are you a U.S. citizen?<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No        |
| 2. Your spouse's first name<br><b>KAY</b>   | M.I.                                       | Last name<br><b>WINTHROP</b> | Telephone number  | Is your spouse a U.S. citizen?<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 3. Mailing address<br><b>270 BOULEVARD ORLEANS, ILE DE FRANCE PROVINCE</b>  |  | Apt #                        | City<br><b>PARIS</b>  | State<br><b>FRANCE</b> ZIP code<br><b>85672</b>   |
| 4. Your Date of Birth<br><b>10/03/1982</b>  | 5. Your job title<br><b>MANAGER</b>        |                              | 6. Last year, were you:<br>a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No        |   |
| 7. Your spouse's Date of Birth<br><b>12/21/1984</b>   | 8. Your spouse's job title<br><b>CLERK</b> |                              | 9. Last year, was your spouse:<br>a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| 10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure  |  |                              |   |   |
| 11. Have you or your spouse:<br>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, 2016, were you:  Unmarried (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  
 Married a. If Yes, Did you get married in 2016?  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 2016?  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 12/31/16 (S/M) | Full-time Student last year (yes/no) | Totally and Permanently Disabled (yes/no) | Is this person a qualifying child/relative of any other person? (yes/no) | Did this person provide more than 50% of his/her own support? (yes/no) | Did this person have less than \$4,050 of income? (yes/no) | Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A) | Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no) |
| (a)  | (b)                      | (c)   | (d)   | (e)                 | (f)  | (g)                                    | (h)                                  | (i)                                       |  |  |  |  |   |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |

Check appropriate box for each question in each section

| Yes                                 | No                                  | Unsure                   | Part III – Income – Last Year, Did You (or Your Spouse) Receive  |
|-------------------------------------|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2 (One W-2, and Cooper's foreign income)</u> |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. (A) Tip Income?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. (B) Scholarships? (Forms W-2, 1098-T)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)                     |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. (B) Refund of state/local income taxes? (Form 1099-G)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. (B) Alimony income or separate maintenance payments?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. (A) Self-Employment income? (Form 1099-MISC, cash)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)              |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)                        |
| <input 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 1099-G)   |
| <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) 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**

- 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
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**  Prefer not to answer
  - Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
  - Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
  - Provide your Email address (this email address will not be used for contacts from the Internal Revenue Service) \_\_\_\_\_

Additional comments

\_\_\_\_\_

\_\_\_\_\_

**Part VIII – IRS-Certified Volunteer Quality Reviewer Section**

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

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

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

**Privacy Act and Paperwork Reduction Act Notice**

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

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

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W CAR:MP.T.T.SP, 1111 Constitution Ave. NW, Washington, DC 20224

|   |  |   |  |   |  |
|---|--|---|--|---|--|
| a Employee's social security number<br><b>511-00-XXXX</b>   |  | Safe, accurate,<br>FAST! Use  |  | Visit the IRS website at<br>www.irs.gov/efile         |  |
| b Employer identification number (EIN)<br><b>42-500XXXX</b>   |  | 1 Wages, tips, other compensation<br><b>42,000.00</b>   |  | 2 Federal income tax withheld<br><b>5,320.00</b>      |  |
| c Employer's name, address, and ZIP code<br><b>US CONSULATE<br/>3000 AVENUE RIVIER<br/>ILE DE FRANCE PROVINCE<br/>75864 PARIS, FRANCE</b>         |  | 3 Social security wages<br><b>42,000.00</b>   |  | 4 Social security tax withheld<br><b>2,604.00</b>     |  |
|   |  | 5 Medicare wages and tips<br><b>42,000.00</b>   |  | 6 Medicare tax withheld<br><b>609.00</b>              |  |
|   |  | 7 Social security tips  |  | 8 Allocated tips                                      |  |
| d Control number  |  | 9   |  | 10 Dependent care benefits                            |  |
| e Employee's first name and initial Last name<br><b>KAY WINTHROP<br/>270 BOULEVARD ORLEANS<br/>ILE DE FRANCE PROVINCE<br/>85672 PARIS, FRANCE</b> |  | 11 Nonqualified plans   |  | 12a See instructions for box 12<br><b>DD 6,320.00</b> |  |
|   |  | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> |  | 12b   |  |
|   |  | 14 Other  |  | 12c   |  |
|   |  |   |  | 12d   |  |
| f Employee's address and ZIP code   |  | 15 State Employer's state ID number   |  | 16 State wages, tips, etc.                            |  |
|   |  | 17 State income tax   |  | 18 Local wages, tips, etc.                            |  |
|   |  |   |  | 19 Local income tax                                   |  |
|   |  |   |  | 20 Locality name                                      |  |

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

**2016**

Department of the Treasury—Internal Revenue Service

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

### International Scenario 3: Test Questions

---

7. Cooper does **not** need to report his foreign wages on their tax return.
  - a. True
  - b. False
  
8. Since they didn't receive a Form 1099-INT, the interest from Viterbo Bank does not need to be included in Cooper and Kay's income on Form 1040.
  - a. True
  - b. False
  
9. Cooper does **not** qualify to exclude his foreign earned income under either the bona fide residence or physical presence tests.
  - a. True
  - b. False
  
10. What is the amount of federal income tax withheld that appears on Cooper and Kay's Form 1040, page 2?
  - a. \$5,125
  - b. \$5,320
  - c. \$10,445
  - d. \$10,499
  
11. The correct amount of foreign earned income excluded from Cooper and Kay's tax return is \$97,000.
  - a. True
  - b. False

12. Kay's salary does **not** qualify for the foreign earned income exclusion because it is paid by the U.S. government.
- True
  - False
13. Cooper and Kay will take the foreign earned income exclusion. How should the \$5,125 Cooper paid in income taxes to France be handled on the Winthrops' tax return?
- Cooper and Kay cannot take a foreign tax credit because the tax was paid on income excluded under the foreign earned income exclusion.
  - Cooper and Kay can claim the full \$5,125 as a foreign tax credit without completing Form 1116.
  - Cooper and Kay can include the \$5,125 in federal income tax withholding on Form 1040.
  - Cooper and Kay cannot claim a foreign tax credit because the amount of taxes paid is over \$600.
14. Cooper and Kay will take a foreign tax credit for the taxes paid on their interest income. What category of income listed on Form 1116 applies?
- Passive Category Income
  - General Category Income
  - Section 901(j) income
  - Certain income re-sourced by treaty
15. What is the amount of foreign taxes paid on interest income, converted to U.S. dollars. \$\_\_\_\_\_



## International Course Retest Questions

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### Directions

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

### International Scenario 1: Sheldon and Victoria Taft

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#### Interview Notes

- Sheldon and Victoria are married and live in Ireland.
- Sheldon is a U.S. citizen and has a valid Social Security number. Victoria is a citizen of Ireland.
- Victoria does not want to be treated as a resident alien for U.S. tax filing purposes. She has never filed a joint return with Sheldon.
- Sheldon worked for a U.S. based company and earned \$65,000. Victoria worked part-time and earned the equivalent of \$15,000 in U.S. dollars.
- Sheldon and Victoria's daughter, Riley, lives with them. Riley is two years old, a U.S. citizen, and has a valid Social Security number.
- Victoria has another child from a previous marriage; Adam is 10 years old and is a citizen of Ireland. Sheldon has not adopted Adam.
- Sheldon and Victoria provided all the financial support for Riley and Adam.

### International Scenario 1: Retest Questions

---

1. Sheldon can claim Riley as a dependent on his tax return.
  - a. True
  - b. False
2. Sheldon's most advantageous allowable filing status is Married Filing Separately.
  - a. True
  - b. False
3. Sheldon **cannot** claim Adam as a dependent on his tax return.
  - a. True
  - b. False
4. Sheldon must report Victoria's income on his tax return.
  - a. True
  - b. False

## International Scenario 2: Kent and Paige Creston

---

### Interview Notes

- Kent and Paige currently live in Frankfurt, Germany. They moved there on January 10, 2016, for Paige's temporary job assignment. They are U.S. citizens and have valid Social Security numbers.
- Neither Kent nor Paige works for the U.S. government.
- They returned to the U.S. for nine days to attend a wedding and visit family.
- They also spent 14 days sightseeing throughout Europe in June.
- Kent and Paige own a home in the U.S. It is vacant while they are overseas, but Paige's sister checks on it for them. Kent and Paige rent a one-bedroom apartment in Frankfurt.
- Kent and Paige plan to return to the U.S. when Paige's assignment ends in 2017.
- Neither Kent nor Paige had health insurance in 2016.

### International Scenario 2: Retest Questions

---

5. Kent and Paige are not eligible to exclude their foreign earned income.
  - a. True
  - b. False
6. Kent and Paige do not qualify for a health coverage exemption and must make a shared responsibility payment.
  - a. True
  - b. False

## International Scenario 3: Retest Questions

---

### Directions

Refer to the scenario information for Cooper and Kay Winthrop, beginning on page 138.

7. Cooper must report his foreign wages on the tax return.
  - a. True
  - b. False
  
8. The interest paid by Viterbo Bank must be included in Cooper and Kay's income on Form 1040.
  - a. True
  - b. False
  
9. Cooper meets the requirements of the bona fide residence test and can exclude his foreign earned income.
  - a. True
  - b. False
  
10. What is the correct amount of federal income tax withheld that appears on Cooper and Kay's Form 1040, page 2? \$\_\_\_\_\_
  
11. How much of Cooper and Kay's foreign earned income is excluded on their tax return?
  - a. \$0
  - b. \$42,000
  - c. \$55,000
  - d. \$97,000
  
12. Kay can claim the foreign earned income exclusion for her U.S. government salary.
  - a. True
  - b. False
  
13. Cooper and Kay will take the foreign earned income exclusion. They can also claim a foreign tax credit for the income tax Cooper paid to France on his wages.
  - a. True
  - b. False

14. Cooper and Kay will take a foreign tax credit for the taxes paid on their interest income. This is considered Passive Category income.
- a. True
  - b. False
15. What is the amount of foreign taxes paid on interest, converted to U.S. dollars?
- a. \$42
  - b. \$48
  - c. \$54
  - d. \$216





## Health Savings Accounts – Test Questions

### Directions

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

### HSA Scenario 1: William Bell

---

#### Interview Notes

- William Bell is single and 33 years old.
- William works as a sales manager and his Form W-2 shows wages of \$37,500.
- William participated in his employer's self-only coverage High Deductible Health Plan (HDHP) all year.
- William does not have any other health coverage.
- William has had an HSA for two years.
- William's employer contributed \$1,300 in 2016 to William's HSA.
- In 2016, William's girlfriend contributed \$1,000 to William's HSA.
- William is a U.S. citizen and has a valid Social Security number.

### HSA Scenario 1: Test Questions

---

1. For William to be an eligible individual and qualify for an HSA, which of the following must be true?
  - a. He cannot be claimed as a dependent on someone else's return.
  - b. He must have an HDHP and cannot be enrolled in Medicare.
  - c. He cannot have any other health coverage.
  - d. All of the above.
2. What amount will William use to compute his HSA deduction on Form 1040, line 25?
  - a. \$0
  - b. \$1,000
  - c. \$1,300
  - d. \$2,300
3. William's employer contributions to his HSA are reported on his Form W-2, box 12, code W.
  - a. True
  - b. False

## HSA Scenario 2: Sam and Carol Johnson

---

### Interview Notes

- Sam and Carol are married and will file a joint return.
- Sam is 54 years old, and Carol is 57 years old.
- Both were enrolled in self-only coverage High Deductible Health Plans (HDHPs) through their employers for the entire year of 2016.
- Sam and Carol each have an HSA.
- Both have contributed the maximum amounts to their HSAs in 2016.
- Sam and Carol are both U.S. citizens and have valid Social Security numbers.

### HSA Scenario 2: Test Questions

---

4. The amount that can be contributed to an HSA depends on the following:
  - a. Taxpayer's age and type of HDHP coverage
  - b. Date the taxpayer became eligible
  - c. Date taxpayer ceases to be eligible
  - d. All of the above
5. Sam and Carol are both eligible to increase their contribution limit because Carol is age 55 or older.
  - a. True
  - b. False

## HSA Scenario 3: Valerie Spring

---

### Interview Notes

- Valerie Spring is 63 years old.
- Valerie is single, is not disabled, and has no dependents.
- In 2016, she had earnings from her job of \$22,300.
- Valerie has participated in her employer's self-only HDHP coverage since May 1, 2016 when she started a new job.
- Valerie asked the HSA trustee from her previous job to transfer the balance of \$2,300 into the HSA at her new job.
- In 2016, Valerie contributed \$750 to her HSA.
- In 2016, Valerie took funds from her HSA to pay the following expenses:
  - Contact lenses (needed for medical reasons) – \$380
  - Medication for a skin condition (prescription from a doctor) – \$215
  - Dental visit – \$500
  - Health club fees – \$400
  - Four visits to chiropractor – \$450
- Valerie is a U.S. citizen, has a valid Social Security number, and is not eligible to be claimed as a dependent.

### HSA Scenario 3: Test Questions

---

6. The amount of Valerie's HSA contribution reported on Form 8889, line 2 is \$750.
  - a. True
  - b. False
  
7. The amount of **total** distributions reported on Form 8889, line 14a is:
  - a. \$750
  - b. \$1,095
  - c. \$1,545
  - d. \$1,945
  
8. What is the amount reported on Form 8889, line 15?
  - a. \$595
  - b. \$1,095
  - c. \$1,545
  - d. \$1,945

## HSA Scenario 4: Carlos and Julie Martin

---

### Interview Notes

- Carlos, age 45, and Julie, age 41, are married and will file a joint return.
- They have two children, Andrea and Roberto, whom they will claim as dependents on their joint return.
- Julie's cousin, Sergio (age 32), came to live with them in August 2016. Sergio's gross income was \$4,200. Julie and Carlos did not provide over one-half of Sergio's support for the year but did pay \$700 of Sergio's medical bills in October 2016.
- Carlos was enrolled all year in an HDHP with family coverage.
- Carlos has had an HSA for five years. He has no other health insurance.
- In 2016, Carlos made regular contributions to his HSA totaling \$3,500.
- In 2016, Carlos took \$1,600 from his HSA to pay the following medical expenses:
  - \$200 for over-the-counter allergy medicine for their daughter, Andrea (no prescription from doctor)
  - \$475 for Roberto's physical therapy sessions.
  - \$300 to purchase Julie's eyeglasses (needed for medical reasons)
  - \$625 for long-term care insurance for Carlos
- Carlos, Julie, Andrea, Roberto, and cousin Sergio are all U.S. citizens and have valid Social Security numbers.

### HSA Scenario 4: Test Questions

---

9. The adjustment to income on Form 1040, line 25 for Carlos' HSA deduction is:
- a. \$1,600
  - b. \$3,350
  - c. \$3,500
  - d. \$6,750
10. Whose qualified medical expenses can Carlos include for HSA purposes?
- a. Carlos
  - b. Andrea and Roberto
  - c. Carlos, Julie, Andrea, and Roberto
  - d. Carlos, Julie, Andrea, Roberto, and Sergio
11. On his Form 8889, Carlos can include the \$200 paid for Andrea's over-the-counter allergy medicine as a qualifying medical expense for HSA purposes.
- a. True
  - b. False

## HSA Scenario 5: Yvette Kohen

---

### Directions

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

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

### Interview Notes

- Yvette Kohen, age 45, is a single parent raising her son, Gabriel.
- Gabriel is a full-time student and had no income.
- Yvette qualifies to file as Head of Household.
- For the last four years, Yvette has had family health coverage through a High Deductible Health Plan (HDHP) from her employer.
- Yvette has had an HSA for several years.
- In 2016, she contributed \$1,000 to her HSA.
- Yvette's uncle helped her out and contributed \$2,000 to her HSA in 2016.
- Yvette's employer also contributed \$800 to her HSA in 2016.
- Yvette paid the following expenses in 2016 using money from her HSA:
  - \$625 for outpatient knee surgery for Yvette
  - \$275 for prescription medicine for Yvette
  - \$400 for emergency room visit for Gabriel
  - \$150 for swimming lessons for Yvette



|                                       |   |                         |
|---------------------------------------|---|-------------------------|
| Form <b>13614-C</b><br>(October 2016) | Department of the Treasury - Internal Revenue Service<br><b>Intake/Interview &amp; Quality Review Sheet</b> | OMB Number<br>1545-1964 |
|---------------------------------------|---|-------------------------|

- 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<br><b>YVETTE</b>  | M.I.                                | Last name<br><b>KOHEN</b> | Telephone number<br><b>YOUR PHONE #</b>  | Are you a U.S. citizen?<br><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?<br><input type="checkbox"/> Yes <input type="checkbox"/> No     |
| 3. Mailing address<br><b>65421 SW 17TH ST</b>  |                                     | Apt #                     | City<br><b>YOUR CITY</b>   | State<br><b>YS</b> ZIP code<br><b>YOUR ZIP</b>   |
| 4. Your Date of Birth<br><b>05/20/1969</b>   | 5. Your job title<br><b>MANAGER</b> |                           | 6. Last year, were you:<br>a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>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:<br>a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No<br>b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No<br>c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No                           |  |
| 10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure   |                                     |                           |  |  |
| 11. Have you or your spouse:<br>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, 2016, were you:

|   |   |
|---|---|
| <input checked="" type="checkbox"/> Unmarried | (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)                             |
| <input type="checkbox"/> Married              | a. If Yes, Did you get married in 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No  |
| <input type="checkbox"/> Divorced             | b. Did you live with your spouse during any part of the last six months of 2016? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Legally Separated    | Date of final decree _____  |
| <input type="checkbox"/> Widowed              | Date of separate maintenance agreement _____<br>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 12/31/16 (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>GABRIEL KOHEN</b>   | <b>1/18/1997</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 1099-G)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 14. (M) Income (or loss) from Rental Property?   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify <b>HSA Distribution</b>     |
| Yes                                 | No                                  | Unsure                              | Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 2. Contributions to a retirement account? _____ IRA (A) _____ 401K (B) _____ Roth IRA (B) _____ Other _____  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)  |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            | 5. (B) Medical expenses? (including health insurance premiums)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 6. (B) Home mortgage interest? (Form 1098)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 8. (B) Charitable contributions?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 9. (B) Child or dependent care expenses such as daycare?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 11. (A) Expenses related to self-employment income or any other income you received?   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 12. (B) Student loan interest? (Form 1098-E)   |
| Yes                                 | No                                  | Unsure                              | Part V – Life Events – Last Year, Did You (or Your Spouse)   |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>            | 1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)                                  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 4. (B) Have Earned Income Credit (EIC) 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**

- 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
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
- Other than English, what language is spoken in your home? NONE  Prefer not to answer
  - Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
  - Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
  - Provide your Email address (this email address will not be used for contacts from the Internal Revenue Service) \_\_\_\_\_

Additional comments

|   |  |   |   |  |                     |
|---|--|---|---|--|---------------------|
| a Employee's social security number<br><b>441-00-XXXX</b>   |  | Safe, accurate,<br>FAST! Use                       |   | Visit the IRS website at<br><a href="http://www.irs.gov/efile">www.irs.gov/efile</a> |                     |
| b Employer identification number (EIN)<br><b>44-100XXXX</b>   |  | 1 Wages, tips, other compensation<br><b>31,925.00</b>   | 2 Federal income tax withheld<br><b>2,185.00</b>  |  |                     |
| c Employer's name, address, and ZIP code<br><b>WILLIAMS MANUFACTURING<br/>2520 AUSTIN BLVD<br/>YOUR CITY, STATE ZIP</b> |  | 3 Social security wages<br><b>31,925.00</b>   | 4 Social security tax withheld<br><b>1,979.35</b> |  |                     |
|   |  | 5 Medicare wages and tips<br><b>31,925.00</b>   | 6 Medicare tax withheld<br><b>462.91</b>          |  |                     |
|   |  | 7 Social security tips  | 8 Allocated tips                                  |  |                     |
| d Control number  |  | 9   | 10 Dependent care benefits                        |  |                     |
| e Employee's first name and initial Last name<br><b>YVETTE KOHEN</b>  |  | 11 Nonqualified plans   |   | 12a See instructions for box 12<br><b>W 800.00</b>                                   |                     |
| 65421 SW 17TH ST<br>YOUR CITY, STATE ZIP  |  | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> | 12b   |  |                     |
|   |  | 14 Other  | 12c   |  |                     |
| f Employee's address and ZIP code   |  | 12d   |   |  |                     |
| 15 State  | Employer's state ID number<br><b>YS 44-100XXXX</b> | 16 State wages, tips, etc.<br><b>31,925.00</b>  | 17 State income tax<br><b>421.00</b>              | 18 Local wages, tips, etc.   | 19 Local income tax |
|   |  |   |   | 20 Locality name   |                     |

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

**2016**

Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

|   |   |   |                                  |   |
|---|---|---|----------------------------------|---|
| TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number<br><b>HEALTHCARE TRUSTEE OF AMERICA<br/>123 MAIN STREET<br/>YOUR CITY, STATE ZIP</b> |   | OMB No. 1545-1517<br><b>2016</b><br>Form <b>1099-SA</b>   |                                  | Distributions From an HSA, Archer MSA, or Medicare Advantage MSA<br><br><b>Copy B For Recipient</b><br><br>This information is being furnished to the Internal Revenue Service. |
| PAYER'S federal identification number<br><b>44-400XXXX</b>  | RECIPIENT'S identification number<br><b>441-00-XXXX</b> | 1 Gross distribution<br><b>\$ 1,450.00</b>  | 2 Earnings on excess cont.<br>\$ |   |
| RECIPIENT'S name<br><b>YVETTE KOHEN</b>   |   | 3 Distribution code<br><b>1</b>   | 4 FMV on date of death<br>\$     |   |
| Street address (including apt. no.)<br><b>65421 SW 17TH STREET</b><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>YOUR CITY, STATE ZIP</b>   |   | 5 HSA <input checked="" type="checkbox"/><br>Archer MSA <input type="checkbox"/><br>MA MSA <input type="checkbox"/> |                                  |   |
| Account number (see instructions)   |   |   |                                  |   |

Form **1099-SA**

(keep for your records)

[www.irs.gov/form1099sa](http://www.irs.gov/form1099sa)

Department of the Treasury—Internal Revenue Service

## HSA Scenario 5: Test Questions

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12. The amount of Yvette Kohen's health savings account deduction reported on Form 1040, line 25 is \$3,000.
- a. True
  - b. False
13. Yvette's total income includes a taxable HSA distribution of:
- a. \$0
  - b. \$150
  - c. \$425
  - d. \$550
14. The amount of unreimbursed qualified medical expenses reported on Form 8889, line 15 is \$\_\_\_\_\_.
15. What is the amount of additional tax reported on Form 8889, line 17b?
- a. \$0
  - b. \$30
  - c. \$55
  - d. \$85



## Health Savings Accounts – Retest Questions

### Directions

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

### HSA Scenario 1: William Bell

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#### Interview Notes

- William Bell is single and 33 years old.
- William works as a sales manager and his Form W-2 shows wages of \$37,500.
- William participated in his employer's self-only coverage High Deductible Health Plan (HDHP) all year.
- William does not have any other health coverage.
- William has had an HSA for two years.
- William's employer contributed \$1,300 in 2016 to William's HSA.
- In 2016, William's girlfriend contributed \$1,000 to William's HSA.
- William is a U.S. citizen and has a valid Social Security number.

### HSA Scenario 1: Retest Questions

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1. Is William an eligible individual for HSA purposes even though he did not make contributions?
  - a. Yes
  - b. No
2. Where on Form 1040 would William report his HSA deduction?
  - a. Payments section
  - b. Income section
  - c. Adjusted Gross Income section
  - d. None of the above
3. Employer contributions to an HSA are reported on an employee's Form W-2.
  - a. True
  - b. False

## HSA Scenario 2: Sam and Carol Johnson

---

### Interview Notes

- Sam and Carol are married and will file a joint return.
- Sam is 54 years old, and Carol is 57 years old.
- Both were enrolled in self-only coverage High Deductible Health Plans (HDHPs) through their employers for the entire year of 2016.
- Sam and Carol each have an HSA.
- Both have contributed the maximum amounts to their HSAs in 2016.
- Sam and Carol are both U.S. citizens and have valid Social Security numbers.

### HSA Scenario 2: Retest Questions

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

## HSA Scenario 3: Valerie Spring

---

### Interview Notes

- Valerie Spring is 63 years old.
- Valerie is single, is not disabled, and has no dependents.
- In 2016, she had earnings from her job of \$22,300.
- Valerie has participated in her employer's self-only HDHP coverage since May 1, 2016 when she started a new job.
- Valerie asked the HSA trustee from her previous job to transfer the balance of \$2,300 into the HSA at her new job.
- In 2016, Valerie contributed \$750 to her HSA.
- In 2016, Valerie took funds from her HSA to pay the following expenses:
  - Contact lenses (needed for medical reasons) – \$380
  - Medication for a skin condition (prescription from a doctor) – \$215
  - Dental visit – \$500
  - Health club fees – \$400
  - Four visits to chiropractor – \$450
- Valerie is a U.S. citizen, has a valid Social Security number, and is not eligible to be claimed as a dependent.

### HSA Scenario 3: Retest Questions

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6. Valerie will report her HSA contribution on Form 8889, line 2.
  - a. True
  - b. False
  
7. What form will Valerie receive that reports her HSA distributions?
  - a. Form 5498-SA
  - b. Form 1099-SA
  - c. Form 1099-MISC
  - d. Form W-2
  
8. Which of the following expenses will not be included on Valerie's Form 8889, line 15?
  - a. Dental visit
  - b. Contact lenses needed for medical reasons
  - c. Health club fees
  - d. Visits to the chiropractor

## HSA Scenario 4: Carlos and Julie Martin

---

### Interview Notes

- Carlos, age 45, and Julie, age 41, are married and will file a joint return.
- They have two children, Andrea and Roberto, whom they will claim as dependents on their joint return.
- Julie's cousin, Sergio (age 32), came to live with them in August 2016. Sergio's gross income was \$4,200. Julie and Carlos did not provide over one-half of Sergio's support for the year but did pay \$700 of Sergio's medical bills in October 2016.
- Carlos was enrolled all year in an HDHP with family coverage.
- Carlos has had an HSA for five years. He has no other health insurance.
- In 2016, Carlos made regular contributions to his HSA totaling \$3,500.
- In 2016, Carlos took \$1,600 from his HSA to pay the following medical expenses:
  - \$200 for over-the-counter allergy medicine for their daughter, Andrea (no prescription from doctor)
  - \$475 for Roberto's physical therapy sessions.
  - \$300 to purchase Julie's eyeglasses (needed for medical reasons)
  - \$625 for long-term care insurance for Carlos
- Carlos, Julie, Andrea, Roberto, and cousin Sergio are all U.S. citizens and have valid Social Security numbers.

### HSA Scenario 4: Retest Questions

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9. Carlos' HSA deduction amount on Form 1040, line 25, is \$\_\_\_\_\_.
10. The amount Carlos paid for Julie's eyeglasses is a qualified medical expense for HSA purposes.
  - a. True
  - b. False
11. What is the total amount of unqualified medical expenses paid by Carlos for HSA purposes?
  - a. \$0
  - b. \$200
  - c. \$475
  - d. \$625

## HSA Scenario 5: Retest Questions

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Refer to the scenario information for Yvette Kohen beginning on page 155.

12. The amount Yvette Kohen will report on her Form 8889, line 13 is:
  - a. \$800
  - b. \$1,000
  - c. \$3,000
  - d. \$3,800
  
13. Yvette Kohen's total income includes a taxable HSA distribution of \$150.
  - a. True
  - b. False
  
14. Which expense is not reported on Form 8889, line 15?
  - a. Emergency room visit
  - b. Outpatient knee surgery
  - c. Swimming lessons
  - d. Prescription medicine
  
15. Yvette must pay an additional tax on the portion of her HSA distribution that was not used for unreimbursed qualified medical expenses.
  - a. True
  - b. False





## Circular 230 Federal Tax Law Updates Test

### Directions

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

### Test Questions

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1. Taxpayers claiming the \_\_\_\_\_ must now have an SSN or an ITIN by the due date of the tax return (including extensions). Taxpayers cannot make retroactive claims for the credit for a period that the taxpayer did not have a required identification number.
  - a. American opportunity credit
  - b. Child tax credit
  - c. Child and dependent care credit
  - d. a and b
  - e. a, b, and c
2. Which of the following extenders **was not** made permanent?
  - a. Adjustments for qualified educators' classroom expenses
  - b. Qualified charitable distributions
  - c. State and local general sales tax deduction
  - d. Deduction for qualified tuition and fees
3. Exclusion from gross income of qualified principal residence indebtedness was extended through:
  - a. December 31, 2015
  - b. December 31, 2016
  - c. December 31, 2017
  - d. Permanently extended
4. ITINs that have not been included on at least one tax return in the last \_\_\_\_\_ consecutive tax years will expire.
  - a. One
  - b. Two
  - c. Three
  - d. Four

5. Unless renewed, which of the following ITINs will no longer be in effect beginning January 1, 2017?
  - a. All ITINs issued prior to January 1, 2013
  - b. ITINs issued prior to January 1, 2013 with fourth and fifth digits (middle digits) of 78 and 79
  - c. ITINs that have not been used on a tax return in the last three years
  - d. b and c
  
6. Section 529 plans were expanded by the PATH Act to include which expense?
  - a. Meals
  - b. Room and Board
  - c. Travel
  - d. Computer equipment and technology
  
7. Taxpayers are required to demonstrate eligibility after disallowance for which of the following credits?
  - a. Child tax credit
  - b. American opportunity credit
  - c. Earned income credit
  - d. All of the above
  
8. A credit or refund will not be issued before February 15 if the taxpayer claims which of the following on the return:
  - a. EIC or additional child tax credit
  - b. American opportunity credit or EIC
  - c. Child tax credit or child and dependent care credit
  - d. Retirement savings contribution credit
  
9. The flat dollar amount used in the calculating the shared responsibility payment for tax year 2016 is:
  - a. \$95 for each adult/\$47.50 for each individual under 18
  - b. \$295 for each adult/\$147.50 for each individual under 18
  - c. \$695 for each adult/\$347.50 for each individual under 18
  - d. \$975 for each adult/\$487.50 for each individual under 18

10. Taxpayers are eligible for the affordability exemption if the individual's required contribution is more than \_\_\_\_\_ of household income.
- 8.00%
  - 8.05%
  - 8.13%
  - 8.20%
11. The maximum amount of the 2016 foreign earned income exclusion under Code Sec. 911 is: \$\_\_\_\_\_
12. The PATH Act made which of the following changes to the qualified educator's deduction:
- The deduction was made permanent
  - Professional development expenses are included within the scope of the deduction
  - The \$250 deduction amount was indexed to inflation
  - All of the above
13. Paul provides the following list of expenses paid throughout the year:
- Mortgage interest on his primary residence from Form 1098, box 1 = \$4,380
  - Mortgage insurance premiums from Form 1098, box 5 = \$624
  - Real estate taxes from Form 1098, box 10 = \$1,200
  - Cash donation to a local charity (receipt provided) = \$300
  - Dry cleaning for suits worn to work = \$200
  - State income tax withheld from Form W-2 = \$4,600
  - Sales taxes from state and local general sales tax deduction worksheet = \$4,800
  - Vitamin supplements purchased over the counter = \$350
- Paul is single and his AGI is \$54,000. What are his total itemized deductions on Schedule A? \$\_\_\_\_\_
14. Which of the following is **not** an eligible expense for the nonbusiness energy property credit?
- Exterior windows that meet or exceed 6.0 Energy Star program requirements
  - Skylights that meet or exceed 6.0 Energy Star program requirements
  - Exterior doors that meet or exceed 6.0 Energy Star program requirements
  - Solar panels that meet or exceed 6.0 Energy Star program requirements

15. Susan is self-employed. She uses the standard mileage rate when calculating her business expenses. She drove the following miles in 2016:

- Business: 8,700 miles
- Commuting: 9,000 miles
- Other: 3,500 miles

What is Susan's business mileage expense for 2016?

- a. \$1,890
- b. \$4,698
- c. \$5,003
- d. \$11,448



## Circular 230 Federal Tax Law Updates Retest

### Directions

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

### Retest Questions

---

1. Taxpayers claiming the \_\_\_\_\_ must now have an SSN or an ITIN by the due date of the tax return (including extensions). Taxpayers cannot make retroactive claims for the credit for a period that the taxpayer did not have a required identification number.
  - a. Child tax credit
  - b. Retirement savings contributions credit
  - c. American opportunity credit
  - d. a and c
  - e. a, b, and c
2. Which of the following extenders **was** made permanent?
  - a. Deduction for qualified tuition and fees
  - b. Mortgage insurance premiums deductible as qualified residence interest
  - c. Adjustments for qualified educators' classroom expenses
  - d. Credit for nonbusiness energy property
3. Mortgage insurance premiums deductible as qualified residence interest was extended through:
  - a. December 31, 2015
  - b. December 31, 2016
  - c. December 31, 2017
  - d. Permanently extended
4. Any ITIN will expire if not used on at least one tax return for a period of \_\_\_\_\_ consecutive taxable years.

5. ITINs issued prior to January 1, 2013 that contain the middle digits of 78 or 79 will no longer be in effect as of what date?
  - a. January 1, 2017
  - b. January 1, 2018
  - c. January 1, 2019
  - d. January 1, 2020
  
6. Section 529 plans were expanded by the PATH Act to include which expense?
  - a. Meals
  - b. Computer equipment and technology
  - c. Commuting
  - d. Sports equipment
  
7. Taxpayers are required to demonstrate eligibility after disallowance for which of the following credits?
  - a. American opportunity credit
  - b. Lifetime learning credit
  - c. Child and dependent care credit
  - d. All of the above
  
8. If a taxpayer claims EIC or additional child tax credit on their return, no credit or refund will be issued before which of the following:
  - a. January 31, 2017
  - b. February 15, 2017
  - c. March 15, 2017
  - d. For these credits, there is no delay in refund
  
9. The flat dollar amount used to calculate the shared responsibility payment for tax year 2016 is \$\_\_\_\_\_ for each adult.
  
10. Taxpayers are eligible for the affordability exemption if the individual's required contribution is more than \_\_\_\_\_% of household income for 2016.
  
11. The maximum amount of the 2016 foreign earned income exclusion under Code Sec. 911 is:
  - a. \$101,300
  - b. \$100,800
  - c. \$98,500
  - d. \$97,000

12. The PATH Act indexed which of the following provisions to inflation:
- Qualified educator's deduction
  - Qualified Charitable Distribution (QCD)
  - Credit for nonbusiness energy property
  - Deduction for qualified tuition and related expenses
13. Paul provides the following list of expenses paid throughout the year:
- Mortgage interest on his primary residence from Form 1098, box 1 = \$4,380
  - Mortgage insurance premiums from Form 1098, box 5 = \$624
  - Real estate taxes from Form 1098, box 10 = \$1,200
  - Cash donation to a local charity (receipt provided) = \$300
  - Dry cleaning for suits worn to work = \$200
  - State income tax withheld from Form W-2 = \$4,600
  - Sales taxes from state and local general sales tax deduction worksheet = \$4,800
  - Vitamin supplements purchased over the counter = \$350
- Paul is single and his AGI is \$54,000. What are his total itemized deductions on Schedule A?
- \$16,104
  - \$15,904
  - \$11,304
  - \$11,104
14. Which of the following is an eligible expense for the nonbusiness energy property credit?
- Exterior windows that meet or exceed 6.0 Energy Star program requirements
  - Exterior doors that meet or exceed 6.0 Energy Star program requirements
  - Solar panels that meet or exceed 6.0 Energy Star program requirements
  - a and b
  - a, b and c
15. Susan is self-employed. She uses the standard mileage rate when calculating her business expenses. She drove the following miles this year:
- Business: 8,700 miles
  - Commuting: 9,000 miles
  - Other: 3,500 miles

What is Susan's business mileage expense for 2016? \$\_\_\_\_\_





## 2016 VITA/TCE Foreign Student Test for Volunteers

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

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

*Volunteers who use tax preparation software to complete the test need to make sure they are using the final 2016 version.*

## Residency Status, Form 8843, and Filing Status

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### Introduction

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

Allow approximately 20 minutes to complete this segment.

1. Henri entered the U.S. on December 15, 2012 in F-1 immigration status. He had never been to the United States before and he did not change immigration status during 2016. For federal income tax purposes, Henri is a nonresident alien for 2016.
  - a. True
  - b. False
  
2. Liam is a visiting professor at the local university. Liam was a graduate student from August 2011 to July 2013 in F-1 immigration status. He re-entered the United States on December 20, 2013 in J-1 immigration status. For federal income tax purposes, Liam is a resident alien for 2016.
  - a. True
  - b. False
  
3. Erin served as a visiting scholar in F-1 immigration status from December 2011 through June 2013. In January of 2015, Erin returned to the United States as a graduate student. For federal income tax purposes, Erin is a resident for 2016.
  - a. True
  - b. False
  
4. Enzo came to the United States in F-2 immigration status with his wife on August 20, 2016. He has not changed his immigration status. For federal income tax purposes, Enzo is a resident alien for 2016.
  - a. True
  - b. False
  
5. Amie lived with her parents in F-2 immigration status in the United States from August 2007 to June 2011. She returned to the U.S. to attend college in F-1 immigration status on May 1, 2016. Amie does not need to file Form 8843 for 2016.
  - a. True
  - b. False

6. Lily entered the United States on August 10, 2011 in J-1 student immigration status. On December 2, 2014, her husband Paulo joined her in J-2 immigration status. Paulo does not need to file Form 8843 for 2016.
- a. True
  - b. False
7. Lily and Paulo from Question 6 have a child who arrived with Lily in J-2 immigration status. Lily and Paulo need to file Form 8843 for their child for 2016.
- a. True
  - b. False
8. Inga is an F-1 student and her husband, Tomas, is also an F-1 student. They have a son, Duane, who was born in the United States. Inga and Tomas do not need to file a Form 8843 for their son.
- a. True
  - b. False
9. Joseph is from Austria and is a Ph.D. student in astrophysics who is going to defend his dissertation in June. He arrived in the U.S. as a student on May 28, 2009. Joseph is a resident alien for tax purposes.
- a. True
  - b. False
10. Advik is a junior majoring in chemical engineering. He is in the U.S. in F-1 immigration status from India. He transferred from an Indian school and arrived in the U.S. on August 12, 2015. Advik worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May, 2017. The company issued him Form 1099-MISC.
- For tax purposes, Advik is required to be a resident alien since the company issued him a Form 1099-MISC.
- a. True
  - b. False
11. Wei is a nursing student from the Republic of China who first arrived in F-1 immigration status on April 10, 2013. He does not have a TIN and he did not work or receive a scholarship in 2016.
- Wei must file Form 8843. Since he is only required to file Form 8843, he has until June 15, 2017 to file the form.
- a. True
  - b. False

12. Helmut entered the U.S. in J-1 immigration status in August 2014, and lives alone. His wife, Silvia, could not accompany him because she had to care for her ailing parents. Helmut can file as Single because he did not live with his spouse at all during 2016.
- a. True
  - b. False
13. Ari and Lila were married in June 2014, and they both entered the U.S. in J-1 immigration statuses to complete their graduate work. They had a son, Jules, in October 2015. Currently, Ari and Jules live in Chicago, where he is completing his graduate work. However, Lila left the family and moved to California, and has not been heard from since. Given that Ari is a nonresident alien, he may file as Head of Household for 2016.
- a. True
  - b. False

### Scenario 1: Tao X. Ku

---

Use the following information to prepare Form 8843.

Tao X. Ku came to the U.S. to study on August 1, 2016, in F-1 immigration status. His passport number is 4682936 and it was issued by his home country of The Republic of China (Taiwan). His home address is 5466 Elm St., Taipei, Taiwan, China. His address at school is Metro College, 401 Metro St., Summit Hall, Chicago, IL 60000.

Tao is attending Metro Community College, 401 Metro Street, Chicago, IL 60000, telephone 312-555-XXXX. His specialized program is nursing and the director is Professor Marri M. Young, also at 401 Metro Street, Chicago, IL 60000, telephone 312-555-XXXX ext. 1267.

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

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

Form **8843**

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

OMB No. 1545-0074

**2016**

Department of the Treasury  
Internal Revenue Service

Information about Form 8843 and its instructions is at [www.irs.gov/form8843](http://www.irs.gov/form8843).

For the year January 1—December 31, 2016, or other tax year

Attachment  
Sequence No. **102**

beginning , 2016, and ending , 20

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

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

Address in country of residence

Address in the United States

**Part I General Information**

- 1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States ▶
- b Current nonimmigrant status and date of change (see instructions) ▶
- 2 Of what country were you a citizen during the tax year?
- 3a What country issued you a passport?
- b Enter your passport number ▶
- 4a Enter the actual number of days you were present in the United States during:  
2016 \_\_\_\_\_ 2015 \_\_\_\_\_ 2014 \_\_\_\_\_
- b Enter the number of days in 2016 you claim you can exclude for purposes of the substantial presence test ▶

**Part II Teachers and Trainees**

- 5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2016 ▶
- 6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2016 ▶
- 7 Enter the type of U.S. visa (J or Q) you held during: ▶ 2010 \_\_\_\_\_ 2011 \_\_\_\_\_  
2012 \_\_\_\_\_ 2013 \_\_\_\_\_ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 8 Were you present in the United States as a teacher, trainee, or student for any part of 2 of the 6 prior calendar years (2010 through 2015)?  Yes  No  
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

**Part III Students**

- 9 Enter the name, address, and telephone number of the academic institution you attended during 2016 ▶
- 10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2016 ▶
- 11 Enter the type of U.S. visa (F, J, M, or Q) you held during: ▶ 2010 \_\_\_\_\_ 2011 \_\_\_\_\_  
2012 \_\_\_\_\_ 2013 \_\_\_\_\_ 2014 \_\_\_\_\_ 2015 \_\_\_\_\_. If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.
- 12 Were you present in the United States as a teacher, trainee, or student for any part of more than 5 calendar years?  Yes  No  
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.
- 13 During 2016, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States?  Yes  No
- 14 If you checked the "Yes" box on line 13, explain ▶

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 17227H

Form **8843** (2016)

**Part IV Professional Athletes**

**15** Enter the name of the charitable sports event(s) in the United States in which you competed during 2016 and the dates of competition ▶ \_\_\_\_\_  
 \_\_\_\_\_

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

**Note:** You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

**Part V Individuals With a Medical Condition or Medical Problem**

**17a** Describe the medical condition or medical problem that prevented you from leaving the United States ▶ \_\_\_\_\_  
 \_\_\_\_\_

**b** Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a ▶ \_\_\_\_\_

**c** Enter the date you actually left the United States ▶ \_\_\_\_\_

**18 Physician's Statement:**

I certify that \_\_\_\_\_  
 Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that his or her condition or problem was preexisting.

\_\_\_\_\_  
 Name of physician or other medical official

\_\_\_\_\_  
 Physician's or other medical official's address and telephone number

\_\_\_\_\_  
 Physician's or other medical official's signature

\_\_\_\_\_  
 Date

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

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.

▶ \_\_\_\_\_ ▶ \_\_\_\_\_  
 Your signature Date

Form **8843** (2016)

## Scenario 1: Tao X. Ku Test Questions

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### Directions

To answer the following multiple choice questions, refer to the Form 8843 you completed for Tao X. Ku.

14. On what line should Tao report his most current immigration status?
  - a. Leave blank
  - b. Line 1a only
  - c. Line 1b only
  - d. Line 1a and 1b
  
15. On line 4b, how many days of exempted presence did Tao have for 2016?
  - a. 153
  - b. 366
  - c. 0
  
16. What sections will Tao need to complete?
  - a. Parts I and III
  - b. Parts I, II, and III
  - c. Part III only
  - d. Part I only
  
17. What is the due date of Tao's Form 8843 for tax year 2016?
  - a. April 18, 2017
  - b. June 15, 2017
  - c. October 16, 2017
  - d. December 31, 2017

### Introduction

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

Allow approximately 45 minutes to complete this segment.

- 18.** Valda, who is a nonresident alien and is in the United States in J-1 immigration status, spent \$4,000 on qualifying tuition and educational expenses. She is eligible to claim an education credit on her tax return.

  - a. True
  - b. False
  
- 19.** Hammond received \$182 of interest on his personal bank account. He is an international student from Hong Kong in F-1 immigration status. He arrived in the United States in 2016. Hammond's interest income is taxable.

  - a. True
  - b. False
  
- 20.** Loren and Bob are a married nonresident alien couple. Both are in the U.S. in F-1 immigration statuses and arrived in 2016. They paid \$1,500 in child care expenses for their child who was born in the United States and is a U.S. citizen. They can file and claim these expenses on a joint U.S. tax return.

  - a. True
  - b. False
  
- 21.** Mei is in J-1 student immigration status from the People's Republic of China. She earned \$4,995 in wages in 2016. Her wages are reported to her on Form 1042-S (box 1, Income Code 20). Mei will not have to report these as taxable wages.

  - a. True
  - b. False
  
- 22.** Ron is here in J-1 student immigration status as of August 1, 2016. Under the terms of his visa, he is permitted to work in the U.S. Ron must request an ITIN to report his income.

  - a. True
  - b. False

23. Sem, in F-1 student immigration status from the Netherlands, is on the volleyball team. He arrived in the U.S. on June 18, 2015 on a full athletic scholarship that includes payments for his room and board. The amount of his scholarship for room and board is taxable.
- a. True
  - b. False
24. Yoshi is in the U.S. in F-1 immigration status. She arrived from Japan on August 6, 2014. Yoshi worked in the cafeteria and earned \$3,300 in wages and had income tax withholding of \$330. Yoshi needs to file Form 8843, but since her wages are below \$4,050, she is not required to file Form 1040NR-EZ. However, it is in her best interest to file in order to receive a refund of the federal income taxes withheld.
- a. True
  - b. False

## Scenario 2: May Montri

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

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

She has remained in the country since then and is a full-time student at the local university. May, born September 25, 1998, is single. She began working at the university on January 10, 2016. She filed the proper withholding and treaty forms with the university payroll office before beginning her job.

May's address in Thailand is 240 Main St., Any City, Thailand. If she is entitled to a refund, she wants it mailed to her. She doesn't want to designate anyone to discuss her return with the IRS. She did not take any affirmative steps to apply for permanent residence in the U.S. May's U.S. income will not be taxed in her home country.

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

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

|  |  |   |  |  |  |  |  |                                     |  |   |  |                     |  |                  |  |
|--|--|---|--|--|--|--|--|-------------------------------------|--|---|--|---------------------|--|------------------|--|
|  |  | a Employee's social security number<br><b>XXX-XX-XXXX</b> |  | OMB No. 1545-0008  |  | Safe, accurate,<br>FAST! Use                   |  |                                     |  | Visit the IRS website at<br>www.irs.gov/efile |  |                     |  |                  |  |
| b Employer identification number (EIN)<br><b>XX-XXXXXX</b>   |  |   |  | 1 Wages, tips, other compensation<br><b>7,500.00</b>   |  | 2 Federal income tax withheld<br><b>750.00</b> |  |                                     |  |   |  |                     |  |                  |  |
| c Employer's name, address, and ZIP code<br><br><b>STATE UNIVERSITY<br/>122 MAIN STREET<br/>TOWN, NY 14200</b>                               |  |   |  | 3 Social security wages  |  | 4 Social security tax withheld                 |  |                                     |  |   |  |                     |  |                  |  |
|  |  |   |  | 5 Medicare wages and tips  |  | 6 Medicare tax withheld                        |  |                                     |  |   |  |                     |  |                  |  |
|  |  |   |  | 7 Social security tips   |  | 8 Allocated tips                               |  |                                     |  |   |  |                     |  |                  |  |
| d Control number   |  |   |  | 9  |  | 10 Dependent care benefits                     |  |                                     |  |   |  |                     |  |                  |  |
| e Employee's first name and initial Last name Suff.<br><br><b>MAY MONTRI<br/>125 COLLEGE DRIVE<br/>INTERNATIONAL HALL<br/>TOWN, NY 14200</b> |  |   |  | 11 Nonqualified plans  |  | 12a See instructions for box 12                |  |                                     |  |   |  |                     |  |                  |  |
|  |  |   |  | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |  | 12b  |  |                                     |  |   |  |                     |  |                  |  |
|  |  |   |  | 14 Other   |  | 12c  |  |                                     |  |   |  |                     |  |                  |  |
|  |  |   |  |  |  | 12d  |  |                                     |  |   |  |                     |  |                  |  |
| f Employee's address and ZIP code  |  |   |  | 15 State Employer's state ID number<br><b>NY XX-XXXXXX</b>   |  | 16 State wages, tips, etc.<br><b>7,500.00</b>  |  | 17 State income tax<br><b>75.00</b> |  | 18 Local wages, tips, etc.                    |  | 19 Local income tax |  | 20 Locality name |  |

Form **W-2** Wage and Tax Statement **2016** 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.

|   |                                   |  |  |   |  |  |  |
|---|-----------------------------------|--|--|---|--|--|--|
| Form <b>1042-S</b>  |                                   | Foreign Person's U.S. Source Income Subject to Withholding <b>2016</b>                       |  |   |  | OMB No. 1545-0098                              |  |
| Department of the Treasury<br>Internal Revenue Service  |                                   | <input type="checkbox"/> AMENDED   |  | <input type="checkbox"/> PRO-RATA BASIS REPORTING                   |  | <b>Copy B</b><br>for Recipient                 |  |
| 1 Income code<br><b>20</b>  | 2 Gross income<br><b>3,000.00</b> | 3 Chapter indicator. Enter "3" or "4"  |  | 13e Recipient's U.S. TIN, if any                                    |  |  |  |
| 5 Withholding allowance   |                                   | 3a Exemption code  |  | 3b Tax rate   |  | 3c Tax rate                                    |  |
| 6 Net income  |                                   | 4a Exemption code  |  | 4b Tax rate   |  | 13f Ch. 3 status code                          |  |
| 7a Federal tax withheld   |                                   | 7b Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/> |  | 13g Ch. 4 status code   |  | 13h Recipient's GILN                           |  |
| 8 Tax withheld by other agents  |                                   | 13i Recipient's foreign tax identification number, if any                                    |  | 13j LOB code number, if any   |  | 13k Recipient's account number                 |  |
| 9 Tax paid by withholding agent   |                                   | 13l Recipient's date of birth  |  | 14a Primary Withholding Agent's Name (if applicable)                |  |  |  |
| 10 Total withholding credit   |                                   | 14b Primary Withholding Agent's EIN  |  | 15a Intermediary or flow-through entity's EIN, if any               |  |  |  |
| 11 Amount repaid to recipient   |                                   | 12a Withholding agent's EIN<br><b>XX-XXXXXX</b>  |  | 12b Ch. 3 status code   |  | 12c Ch. 4 status code                          |  |
| 12d Withholding agent's name<br><b>STATE UNIVERSITY</b>   |                                   | 12e Withholding agent's Global Intermediary Identification Number (GIIN)                     |  | 15b Ch. 3 status code   |  | 15c Ch. 4 status code                          |  |
| 12f Country code  |                                   | 12g Foreign taxpayer identification number, if any   |  | 15d Intermediary or flow-through entity's name                      |  | 15e Intermediary or flow-through entity's GIIN |  |
| 12h Address (number and street)<br><b>122 MAIN STREET</b>   |                                   | 15f Country code   |  | 15g Foreign tax identification number, if any<br><b>XXX-XX-XXXX</b> |  | 15h Address (number and street)                |  |
| 12i City or town, state or province, country, ZIP or foreign postal code<br><b>TOWN, NY 14200</b> |                                   | 15i City or town, state or province, country, ZIP or foreign postal code                     |  | 16a Payer's name  |  | 16b Payer's TIN                                |  |
| 13a Recipient's name<br><b>MAY MONTRI</b>   |                                   | 13b Recipient's country code   |  | 16c Payer's GIIN  |  | 16d Ch. 3 status code                          |  |
| 13c Address (number and street)<br><b>125 COLLEGE DRIVE, INTERNATIONAL HALL</b>                   |                                   | 16e Ch. 4 status code  |  | 17a State income tax withheld<br><b>0.00</b>                        |  | 17b Payer's state tax no.<br><b>XX-XXXXXX</b>  |  |
| 13d City or town, state or province, country, ZIP or foreign postal code<br><b>TOWN, NY 14200</b> |                                   | 17c Name of state<br><b>NY</b>   |  |   |  |  |  |

(keep for your records) Form **1042-S** (2016)



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

- A** Of what country or countries were you a citizen or national during the tax year? \_\_\_\_\_
- B** In what country did you claim residence for tax purposes during the tax year? \_\_\_\_\_
- C** Have you ever applied to be a green card holder (lawful permanent resident) of the United States?  Yes  No
- D** Were you ever:  
 1. A U.S. citizen?  Yes  No  
 2. A green card holder (lawful permanent resident) of the United States?  Yes  No  
 If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that may apply to you.
- E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. \_\_\_\_\_
- F** Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status?  Yes  No  
 If you answered "Yes," indicate the date and nature of the change. ▶ \_\_\_\_\_
- G** List all dates you entered and left the United States during 2016 (see instructions).  
**Note:** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H  Canada  Mexico

| Date entered United States<br>mm/dd/yy | Date departed United States<br>mm/dd/yy |
|--|---|
|  |   |
|  |   |
|  |   |
|  |   |

| Date entered United States<br>mm/dd/yy | Date departed United States<br>mm/dd/yy |
|--|---|
|  |   |
|  |   |
|  |   |
|  |   |

- H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during: 2014 \_\_\_\_\_, 2015 \_\_\_\_\_, and 2016 \_\_\_\_\_
- I** Did you file a U.S. income tax return for any prior year?  Yes  No  
 If "Yes," give the latest year and form number you filed ▶ \_\_\_\_\_
- J** Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

| (a) Country | (b) Tax treaty article | (c) Number of months claimed in prior tax years | (d) Amount of exempt income in current tax year |
|-------------|------------------------|---|---|
|             |                        |   |   |
|             |                        |   |   |
|             |                        |   |   |

- (e) Total.** Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5. \_\_\_\_\_
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No  
 If "Yes," attach a copy of the Competent Authority determination letter to your return.

## Scenario 2: May Montri Test Questions

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### Directions

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

- 25.** What amount is entered on line 3 of Form 1040NR-EZ?
- a. \$7,500
  - b. \$75
  - c. \$750
- 26.** What amount is entered on line 10 of Form 1040NR-EZ?
- a. \$7,500
  - b. \$0
  - c. \$75
  - d. \$750
- 27.** What amount is entered on line 14 of Form 1040NR-EZ?
- a. \$5,630
  - b. \$3,450
  - c. \$3,375
  - d. \$4,050
- 28.** What amount is entered on line 21 of Form 1040NR-EZ?
- a. \$75
  - b. \$0
  - c. \$4,050
  - d. \$750
- 29.** Does May have a refund due to her?
- a. Yes
  - b. No

### Scenario 3: Vadin Patel

Use the following information to prepare Form 1040NR-EZ

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

Vadin was born on September 25, 1992, and is single. He filed the proper treaty and withholding forms with the university payroll office before beginning as a graduate research assistant in 2016. His address in India is 900 Dali Road, Delhi, India.

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

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

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

|  |  |  |                            |   |                  |  |  |
|--|--|--|----------------------------|---|------------------|--|--|
| a Employee's social security number<br><b>XXX-XX-XXXX</b>  |  | OMB No. 1545-0008  |                            | Safe, accurate,<br>FAST! Use  |                  | Visit the IRS website at<br><a href="http://www.irs.gov/efile">www.irs.gov/efile</a> |  |
| b Employer identification number (EIN)<br><b>XX-XXXXXXX</b>  |  | 1 Wages, tips, other compensation<br><b>27,200.00</b>  |                            | 2 Federal income tax withheld<br><b>2,900.00</b>  |                  |  |  |
| c Employer's name, address, and ZIP code<br><br><b>FIRST UNIVERSITY<br/>486 MAIN STREET<br/>TOWN, NEW YORK 14200</b> |  | 3 Social security wages  |                            | 4 Social security tax withheld  |                  |  |  |
|  |  | 5 Medicare wages and tips  |                            | 6 Medicare tax withheld   |                  |  |  |
|  |  | 7 Social security tips   |                            | 8 Allocated tips  |                  |  |  |
| d Control number   |  | 9  |                            | 10 Dependent care benefits  |                  |  |  |
| e Employee's first name and initial Last name Suff.<br><br><b>VADIN PATEL<br/>23 INDIA BLVD<br/>TOWN, NY 14200</b>   |  | 11 Nonqualified plans  |                            | 12a See instructions for box 12   |                  |  |  |
|  |  | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                            | 12b   |                  |  |  |
|  |  | 14 Other   |                            | 12c   |                  |  |  |
| f Employee's address and ZIP code  |  |  |                            | 12d   |                  |  |  |
| 15 State Employer's state ID number<br><b>NY XX-XXXXXXX</b>  | 16 State wages, tips, etc.<br><b>27,200.00</b> | 17 State income tax<br><b>900.00</b>   | 18 Local wages, tips, etc. | 19 Local income tax   | 20 Locality name |  |  |

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

**2016**

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.



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

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

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

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

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

**E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. \_\_\_\_\_

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

**G** List all dates you entered and left the United States during 2016 (see instructions).  
**Note:** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H  Canada  Mexico

| Date entered United States<br>mm/dd/yy | Date departed United States<br>mm/dd/yy |
|--|---|
|  |   |
|  |   |
|  |   |
|  |   |

| Date entered United States<br>mm/dd/yy | Date departed United States<br>mm/dd/yy |
|--|---|
|  |   |
|  |   |
|  |   |
|  |   |

**H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during: 2014 \_\_\_\_\_, 2015 \_\_\_\_\_, and 2016 \_\_\_\_\_

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

**J** Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

| (a) Country | (b) Tax treaty article | (c) Number of months claimed in prior tax years | (d) Amount of exempt income in current tax year |
|-------------|------------------------|---|---|
|             |                        |   |   |
|             |                        |   |   |
|             |                        |   |   |

**(e) Total.** Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5. \_\_\_\_\_

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No  
 3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No  
 If "Yes," attach a copy of the Competent Authority determination letter to your return.

## Scenario 3: Vadin Patel Test Questions

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### Directions

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

- 30.** What amount is entered on line 3 of Form 1040NR-EZ?
- a. \$21,000
  - b. \$20,100
  - c. \$0
  - d. \$27,200
- 31.** What amount is entered on line 11 of Form 1040NR-EZ?
- a. \$900
  - b. \$6,200
  - c. \$6,300
  - d. \$10,150
- 32.** What amount is entered on line 14 of Form 1040NR-EZ?
- a. \$16,900
  - b. \$2,100
  - c. \$2,700
  - d. \$4,050
- 33.** What amount is entered on line 18a of Form 1040NR-EZ?
- a. \$900
  - b. \$0
  - c. \$2,900
  - d. \$3,800
- 34.** What is the amount of the refund on Form 1040NR-EZ?
- a. \$2,900
  - b. \$900
  - c. \$815
  - d. \$830

## Scenario 4: Sumon Azim

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

Sumon Azim is a resident of Bangladesh (visa number 987654321). He arrived in the United States in F-1 immigration status on September 1, 2015 as a full-time student. Sumon is 27 years old and single. His address in Bangladesh is 15 Charity Street, Bhola.

Sumon has not taken any affirmative steps to apply for permanent residence in the United States.

He will not be taxed by the Bangladesh government on the income he has earned in the United States. Assume Sumon has already completed his Form 8843, and prepare his federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. They do not issue Forms 1042-S.

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

|   |  |  |                            |  |                  |
|---|--|--|----------------------------|--|------------------|
| a Employee's social security number<br><b>XXX-XX-XXXX</b>   |  | Safe, accurate,<br>FAST! Use                          |                            | Visit the IRS website at<br><a href="http://www.irs.gov/efile">www.irs.gov/efile</a> |                  |
| b Employer identification number (EIN)<br><b>XX-XXXXXX</b>  |  | 1 Wages, tips, other compensation<br><b>11,560.00</b>  |                            | 2 Federal income tax withheld<br><b>780.00</b>                                       |                  |
| c Employer's name, address, and ZIP code<br><br><b>COLLEGE TOWN UNIVERSITY<br/>23 SOUTHWEST STREET<br/>COLLEGE TOWN, VA 23000</b>                   |  | 3 Social security wages  |                            | 4 Social security tax withheld   |                  |
|   |  | 5 Medicare wages and tips  |                            | 6 Medicare tax withheld  |                  |
|   |  | 7 Social security tips   |                            | 8 Allocated tips   |                  |
| d Control number  |  | 9  |                            | 10 Dependent care benefits   |                  |
| e Employee's first name and initial Last name<br><br><b>SUMON AZIM<br/>10 MAIN STREET<br/>INTERNATIONAL STUDENT HALL<br/>COLLEGE TOWN, VA 23000</b> |  | 11 Nonqualified plans  |                            | 12a See instructions for box 12  |                  |
| f Employee's address and ZIP code   |  | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                            | 12b  |                  |
|   |  | 14 Other   |                            | 12c<br>12d   |                  |
| 15 State Employer's state ID number<br><b>VA XX-XXXXXX</b>  | 16 State wages, tips, etc.<br><b>11,560.00</b> | 17 State income tax<br><b>110.00</b>   | 18 Local wages, tips, etc. | 19 Local income tax  | 20 Locality name |

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

**2016**

Department of the Treasury—Internal Revenue Service

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

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

**2016**

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 1040NR-EZ and its instructions is at [www.irs.gov/form1040nrez](http://www.irs.gov/form1040nrez).

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

**Filing Status**  
Check only one box.

1  Single nonresident alien      2  Married nonresident alien

|   |   |   |           |  |
|---|---|---|-----------|--|
| <b>Attach Form(s) W-2 or 1042-S here.</b> Also attach Form(s) 1099-R if tax was withheld. | <b>3</b>  | Wages, salaries, tips, etc. Attach Form(s) W-2  | <b>3</b>  |  |
|   | <b>4</b>  | Taxable refunds, credits, or offsets of state and local income taxes  | <b>4</b>  |  |
|   | <b>5</b>  | Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement.   | <b>5</b>  |  |
|   | <b>6</b>  | Total income exempt by a treaty from page 2, Item J(1)(e)   | <b>6</b>  |  |
|   | <b>7</b>  | Add lines 3, 4, and 5   | <b>7</b>  |  |
|   | <b>8</b>  | Scholarship and fellowship grants excluded  | <b>8</b>  |  |
|   | <b>9</b>  | Student loan interest deduction   | <b>9</b>  |  |
|   | <b>10</b>   | Subtract the sum of line 8 and line 9 from line 7. This is your <b>adjusted gross income</b>                              | <b>10</b> |  |
|   | <b>11</b>   | <b>Itemized deductions</b> (see instructions)   | <b>11</b> |  |
|   | <b>12</b>   | Subtract line 11 from line 10   | <b>12</b> |  |
|   | <b>13</b>   | Exemption (see instructions)  | <b>13</b> |  |
|   | <b>14</b>   | <b>Taxable income.</b> Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-                          | <b>14</b> |  |
|   | <b>15</b>   | <b>Tax.</b> Find your tax in the tax table in the instructions  | <b>15</b> |  |
|   | <b>16</b>   | Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137    b <input type="checkbox"/> 8919 | <b>16</b> |  |
| <b>17</b>   | Add lines 15 and 16. This is your <b>total tax</b>              | <b>17</b>   |           |  |
| <b>18a</b>  | Federal income tax withheld from Form(s) W-2 and 1099-R         | <b>18a</b>  |           |  |
| <b>18b</b>  | Federal income tax withheld from Form(s) 1042-S                 | <b>18b</b>  |           |  |
| <b>19</b>   | 2016 estimated tax payments and amount applied from 2015 return | <b>19</b>   |           |  |
| <b>20</b>   | Credit for amount paid with Form 1040-C                         | <b>20</b>   |           |  |
| <b>21</b>   | Add lines 18a through 20. These are your <b>total payments</b>  | <b>21</b>   |           |  |

**Refund**

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

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

**b** Routing number  **c** Type:  Checking  Savings

**d** Account number

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

\_\_\_\_\_

**24** Amount of line 22 you want **applied to your 2017 estimated tax** **24**

**Amount You Owe**

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

**26** Estimated tax penalty (see instructions) **26**

**Third Party Designee**

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

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

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature  Date  Your occupation in the United States

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

**Paid Preparer Use Only**

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

Firm's name  Firm's EIN

Firm's address  Phone no.

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

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

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

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

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

**E** If you had a visa on the last day of the tax year, enter your visa type. If you did not have a visa, enter your U.S. immigration status on the last day of the tax year. \_\_\_\_\_

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

**G** List all dates you entered and left the United States during 2016 (see instructions).  
**Note:** If you are a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H  Canada  Mexico

| Date entered United States<br>mm/dd/yy | Date departed United States<br>mm/dd/yy |
|--|---|
|  |   |
|  |   |
|  |   |
|  |   |

| Date entered United States<br>mm/dd/yy | Date departed United States<br>mm/dd/yy |
|--|---|
|  |   |
|  |   |
|  |   |
|  |   |

**H** Give number of days (including vacation, non-workdays, and partial days) you were present in the United States during: 2014 \_\_\_\_\_, 2015 \_\_\_\_\_, and 2016 \_\_\_\_\_

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

**J** Income Exempt from Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required (see instructions).

| (a) Country | (b) Tax treaty article | (c) Number of months claimed in prior tax years | (d) Amount of exempt income in current tax year |
|-------------|------------------------|---|---|
|             |                        |   |   |
|             |                        |   |   |
|             |                        |   |   |

**(e) Total.** Enter this amount on Form 1040NR-EZ, line 6. Do not enter it on line 3 or line 5. \_\_\_\_\_

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above?  Yes  No  
 3. Are you claiming treaty benefits pursuant to a Competent Authority determination?  Yes  No  
 If "Yes," attach a copy of the Competent Authority determination letter to your return.

## Scenario 4: Sumon Azim Test Questions

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### Directions

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

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

### Introduction

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

Allow approximately 20 minutes to complete this segment.

- 39.** Michael, an international student from Ireland, has a W-2 that shows amounts withheld for Social Security and Medicare taxes. Michael is an F-1 nonresident alien for tax purposes. Which form should he file to receive a refund of these taxes once attempts to obtain a refund through his employer have failed?
- a. Form 843
  - b. Form 8233
  - c. Form 8880
  - d. Form 8962
- 40.** Carlos and Sophia are from Mexico. Carlos is a scholar at a local university in J-1 scholar immigration status and Sophia is in J-2 immigration status. Sophia worked at a local boutique in 2016. Her Form W-2 shows Social Security and Medicare withholding. Sophia found out her spouse does not have to pay Social Security or Medicare taxes. Should Sophia ask her employer for a refund of the Social Security and Medicare taxes?
- a. Yes
  - b. No
- 41.** Wei, an international student from People's Republic of China, received \$10,563 of interest and dividend income in 2016 from accounts he opened when he first arrived in the U.S. on August 27, 2010. What type of federal income tax return does he need to file?
- a. Form 1040
  - b. Form 1040NR
  - c. Form 1040NR-EZ
  - d. He does not need to file a return
- 42.** Harold, his wife and son entered the United States for the first time in 2012. They are all residents of France, and Harold is in F-1 immigration status. Harold won \$500 at the local casino.
- Which federal income tax return does Harold use to report this income?
- a. Form 843
  - b. Form 1040
  - c. Form 1040NR
  - d. Form 1065

43. Charles Windsor is a visiting scholar from England. He arrived in the U.S. on August 28, 2015 in a J-1 immigration status and was accompanied by his wife Camilla and his son Henry. Since his arrival, his second son, William, was born in the U.S. Charles earned \$70,000 in 2016 from State University. When he files his federal tax return, can he claim the exemptions for his wife and children?
- a. Yes
  - b. No
44. Staffan, a graduate student of physics from Sweden, is in F-1 immigration status. He first arrived in the U.S. on April 18, 2014. Staffan needs help preparing his tax return. He has receipts for his donations to a local charity and wants to know where to claim them. Staffan cannot claim a charitable contributions on Form 1040NR-EZ.
- a. True
  - b. False
45. Adi is in F-1 immigration status from Indonesia. He entered the United States in September 2015 and enrolled as a full time undergraduate student. Adi is pursuing his first degree in mathematics.
- Can he claim his education expenses on his tax return?
- a. Yes
  - b. No
46. Siobhan is a single, nonresident alien who began studying in the U.S. in 2016 in F-1 immigration status from South Africa. She has wages of \$6,700, interest income from her savings account of \$230, and sold a few U.S. shares of stock that her aunt left to her for \$6,000. She donated \$2,000 of the proceeds to a local charity. Which tax form is best for Siobhan to file to report her income?
- a. Form 1040
  - b. Form 1040NR
  - c. Form 1040NR-EZ
  - d. Form 8843

47. Some students and scholars may owe money with their tax return. Nonresidents have which of the following payment options?
- a. Ask for an extension of time to pay or an installment agreement.
  - b. Pay the entire balance by the due date for the return.
  - c. Put the balance on a credit card.
  - d. All of the above.
48. Gariagdy, who is from Turkmenistan, earned \$9,248 in 2015. He had \$195 withheld for state income taxes. He listed the taxes as a deduction on his federal return for 2015, and it lowered his taxable income for 2015. Gariagdy received a state refund of \$117 in 2016 from the 2015 tax return. He would include this refund on his 2016 federal return.
- a. True
  - b. False
49. Hugo came to the U.S. in 2013 for postgraduate study. He took out a student loan to help pay the tuition. Hugo graduated in December 2015, but remained in the U.S. for one year of practical training. He began repaying the loan on July 1, 2016 and paid \$49 in interest during 2016. Hugo cannot claim this interest as a deduction.
- a. True
  - b. False
50. Frederick, a student from Malta, had \$8,785 in wages reported to him on Form 1042-S. Although all of his wages are excluded from tax by treaty, he is required to file a tax return.
- a. True
  - b. False

# Link & Learn Taxes

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

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

## Link & Learn Taxes for 2016 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 return with the assistance of a certified volunteer. Taxpayers complete their own return 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)
- [myRA](#)

#### 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>.

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[www.irs.gov](https://www.irs.gov)