Advanced Course Scenarios and Test Questions

Directions

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

Advanced Scenario 1: Chris Spalding

Interview Notes

- Chris's husband, George, moved out of their home in February of 2022. She had no contact with him since he moved out. Chris and George are not legally separated.
- Chris has one child, Mary, age 9. She will claim Mary as a dependent on her 2022 tax return. Chris is 31 years old.
- Chris earned $36,200 in wages and received $50 of interest. Chris was out of work for a month and received unemployment income of $1,800.
- Chris paid all the costs of keeping up her home. She provided over half of the support for Mary.
- They all are U.S. citizens and have valid social security numbers. They lived in the U.S. all year.

Advanced Scenario 1: Test Questions

1. What is the most beneficial of the following filing statuses that Chris is eligible to claim on her 2022 tax return?

   a. Single

   b. Married Filing Separately

   c. Qualifying Surviving Spouse (QSS)

   d. Head of Household

2. Based on the information provided, Chris qualifies for the earned income credit.

   a. True

   b. False

3. What amount of Chris's unemployment compensation is taxable? $_____

Advanced Scenario 2: Adam and Lisa Garcia

Interview Notes

- Adam and Lisa are married and want to file a joint return.
- Adam is a U.S. citizen and has a valid Social Security number. Lisa is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Adam and Lisa have two children, Maria, age 11, and Luis, age 17. Maria and Luis are U.S. citizens and have valid Social Security numbers.
- Adam earned $22,000 in wages.
- Lisa earned $20,000 in wages.
- In order to work, the Garcias paid $2,000 to their son Luis to care for Maria after school.
- Adam and Lisa provided all of the support for their two children.

Advanced Scenario 2: Test Questions

4. What is the maximum amount Adam and Lisa are eligible to claim for the child tax credit?

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

5. The Garcias qualify for the child and dependent care credit.

a. True
b. False

Advanced Scenario 3: Jenny Smith

Interview Notes

- Jenny Smith, age 57, is single.
- Jenny earned wages of $52,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Jenny contributed $2,000 to her Health Savings Account (HSA) and her mother also contributed $1,000 to Jenny's HSA account.
- Jenny's Form W-2 shows $650 in Box 12 with code W. She has Form 5498-SA showing $3,650 in Box 2.
- Jenny took a distribution from her HSA to pay her unreimbursed expenses:
    - 8 visits to a physical therapist after her knee surgery $400
    - unreimbursed doctor bills for $900
    - prescription medicine $200
    - replacement of a crown $1,500
    - over the counter medication $40
    - gym membership $240
- Jenny is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Test Questions

6. Form 8889, Part 1 is used to report HSA contributions made by _____.

a. Jenny

b. Jenny's employer

c. Jenny's mother

d. All of the above

7. Jenny is eligible to contribute an additional $1,000 to her HSA because she is age 55 or older.

a. True

b. False

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

a. $2,640

b. $3,000

c. $3,040

d. $3,280

Advanced Scenario 4: Alice Adams

Interview Notes

- Alice, age 58, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2022 was $46,000 in W-2 wages.
- Linda, age 24, and her daughter Nancy, age 4, moved in with Linda's mother, Alice, after she separated from her spouse in April of 2020. Linda's only income for 2022 was $25,000 in wages. Linda provided over half of her own support. Nancy did not provide more than half of her own support.
- Linda will not file a joint return with her spouse.
- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year.

Advanced Scenario 4: Test Questions

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

a. Only Alice

b. Only Linda

c. Either Alice or Linda

d. Neither Alice nor Linda

10. Linda is **not** eligible to claim Nancy for the earned income credit because her filing status is Married Filing Separate.

a. True

b. False

Advanced Scenario 5: Ellen Black

Interview Notes

- Ellen is 48 years old and files as single.
- Her 2022 adjusted gross income (AGI) is $51,000, which includes gambling winnings of $2,000.
- Ellen would like to itemize her deductions this year.
- Ellen brings documents for the following expenses:
    - $9,000 Hospital and doctor bills
    - $500 Contributions to Health Savings Account (HSA)
    - $3,600 State withholding (higher than Ellen's calculated state sales tax deduction)
    - $300 Personal property taxes based on the value of the vehicle
    - $400 Friend’s personal GoFundMe campaign
    - $275 Cash contributions to the Red Cross
    - $200 Fair market value of clothing in good condition donated to the Salvation Army (Ellen purchased the clothing for $900)
    - $7,300 Mortgage interest
    - $2,300 Real estate tax
    - $150 Homeowners association fees
    - $3,000 Gambling losses

Advanced Scenario 5: Test Questions

11. Ellen can claim the $400 she donated to her friend's personal GoFundMe campaign as a deduction on her Schedule A.

a. True

b. False

12. What amount of gambling losses is Ellen eligible to claim as a deduction on her Schedule A?

a. $0

b. $1,000

c. $2,000

d. $3,000

Advanced Scenario 6: John Ward

Interview Notes

- John Ward is 26 years old and single. He provides all of his own support.
- John works at a grocery store and earned $15,250 in wages.
- John was not a full time student, but took two management courses at a community college to improve his job skills. He wants to know if that qualifies for any tax benefit.
- John is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6: Test Questions

13. John is **not** eligible to claim the lifetime learning credit on his 2022 tax return.

a. True

b. False

14. Which of the following is **not** a requirement for John to claim the earned income credit with no qualifying children in 2022?

a. John must have a Social Security number valid for employment.

b. John must be a full time student.

c. John must not be the dependent of another taxpayer.

d. John must have lived in the United States more than half the year.

Advanced Scenario 7: Robert and Emily Lincoln

Directions

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

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

Interview Notes

- Robert is a 6th grade teacher at a public school. Robert and Emily are married and choose to file Married Filing Jointly on their 2022 tax return.
- Robert worked a total of 1,340 hours in 2022. During the school year, he spent $733 on unreimbursed classroom expenses.
- Emily retired in 2019 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered $1,216 of the cost of the plan.
- Robert settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site. They aren't sure how it will impact their tax return for tax year 2022. The Lincolns determined that they were solvent as of the date of the canceled debt.
- Emily won $4,414 gambling at a casino and had additional lottery winnings of $175. Emily has documented casino losses of $1,260.
- Their daughter, Safari, is in her second year of college pursuing a bachelor's degree in Veterinary Medicine at a qualified educational institution. She received a scholarship and the terms require that it be used to pay tuition. Box 2 was not filled in and Box 7 was not checked on her Form 1098-T for the previous tax year. The Lincolns provided Form 1098-T and an account statement from the college that included additional expenses. The Lincolns paid $865 for books and equipment required for Safari's courses. This information is also included on the college statement of account. The Lincolns claimed the American Opportunity Credit last year for the first time.
- Safari does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.

Form **13614-C** (October 2022)	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 1-4 of this form.**
- **You are responsible for the information on your return. Please provide complete and accurate information.**
- **If you have questions, please ask the IRS-certified volunteer preparer.**

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

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

1. Your first name	M.I.	Last name	Best contact number	Are you a U.S. citizen?
ROBERT		LINCOLN	YOUR PHONE NUMBER	☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen?
EMILY		LINCOLN		☒ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
135 DISCOVER AVENUE		YOUR CITY	YS	YOUR ZIP

4. Your Date of Birth	5. Your job title	6. Last year, were you:					
4/30/1963	TEACHER	b. Totally and permanently disabled	☐ Yes	☒ No	a. Full-time student	☐ Yes	☒ No
					c. Legally blind	☐ Yes	☒ No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:					
10/07/1954	RETIRED	b. Totally and permanently disabled	☐ Yes	☒ No	a. Full-time student	☐ Yes	☒ No
					c. Legally blind	☐ Yes	☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ No

12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

Part II – Marital Status and Household Information

1. As of December 31, 2022, what was your marital status?
- ☐ Never Married
- ☒ Married
- ☐ Divorced
- ☐ Legally Separated
- ☐ Widowed

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

a. If Yes, Did you get married in 2022? ☐ Yes ☒ No

b. Did you live with your spouse during any part of the last six months of 2022? ☒ Yes ☐ No

Date of final decree _____

Date of separate maintenance decree _____

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 (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	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,n/a)	Did this person have less than $4,400 of income? (yes,no,n/a)	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)
SAFARI LINCOLN	07/04/2003	DAUGH	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
☒	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?** 1
☐	☒	☐	2. (A) Tip Income?
☒	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☐	☒	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☒	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☒	☐	6. (B) Alimony income or separate maintenance payments?
☐	☒	☐	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
☐	☒	☐	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
☐	☒	☐	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
☐	☒	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☒	☐	☐	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
☐	☒	☐	12. (B) Unemployment Compensation? (Form 1099-G)
☒	☐	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☒	☐	14. (M) Income (or loss) from rental property?
☒	☐	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
☐	☒	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☒	☐	☐	2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☒ 401K (B) ☐ Other
☒	☐	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☒	☐	4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☐	☒	☐	5. (B) Child or dependent care expenses such as daycare?
☒	☐	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☒	☐	7. (A) Expenses related to self-employment income or any other income you received?
☐	☒	☐	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
☐	☒	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☒	☐	☐	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
☐	☒	☐	3. (A) Adopt a child?
☐	☒	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
☐	☒	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☒	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☒	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
☐	☒	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☐	☒	☐	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? ☐ Yes ☒ No If yes, which language? _____
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
   Check here if you, or your spouse if filing jointly, want $3 to go to this fund ☒ You ☐ Spouse
3. If you are due a refund, would you like: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No
7. Would you like information on how to vote and/or how to register to vote? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

8. Would you say you can carry on a conversation in English, both understanding & speaking? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Would you say you can read a newspaper or book in English? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
10. Do you or any member of your household have a disability? ☐ Yes ☒ No ☐ Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☒ No ☐ Prefer not to answer
12. Your race?

☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☒ Prefer not to answer

13. Your spouse's race?

☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☒ Prefer not to answer ☐ No spouse

14. Your ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☒ Prefer not to answer
15. Your spouse's ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☒ Prefer not to answer ☐ No spouse

Additional comments

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 416-00-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile

b Employer identification number (EIN) 35-700XXXX	1 Wages, tips, other compensation $33,657.00	2 Federal income tax withheld $3,000.00
c Employer's name, address, and ZIP code EASTRIDGE SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP	3 Social security wages $34,657.00	4 Social security tax withheld $2,148.73
	5 Medicare wages and tips $34,657.00	6 Medicare tax withheld $502.53
	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. ROBERT LINCOLN 135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP	11 Nonqualified plans	12a See instructions for box 12 Code D $1,000.00
	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	35-700XXXX	$33,657.00	$350.00			

Form **W-2** **Wage and Tax Statement** 2022 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. MAPLE ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZIP	1 Gross distribution $ 19,350.00	OMB No. 1545-0119 2022 Form 1099-R	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
	2a Taxable amount $		
	2b Taxable amount not determined ☑ Total distribution ☐		**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.**
PAYER'S TIN 41-200XXXX / RECIPIENT'S TIN 417-00-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,935.00	
RECIPIENT'S name EMILY LINCOLN	5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 135 DISCOVER AVENUE	7 Distribution code(s) 7 IRA/SEP/SIMPLE ☐	8 Other $ %	This information is being furnished to the IRS.
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	9a Your percentage of total distribution %	9b Total employee contributions $ 14,500.00	

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

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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2022 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
EMILY LINCOLN	417-00-XXXX

Box 3. Benefits Paid in 2022	Box 4. Benefits Repaid to SSA in 2022	Box 5. Net Benefits for 2022 *(Box 3 minus Box 4)*
$21,203		$21,203

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: $17,062

Medicare Part B premiums deducted from your benefits $2,041

Total additions:

Benefits for 2022: $21,203

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

$2,100

Box 7. Address

135 DISCOVER AVENUE
YOUR CITY, YOUR STATE, ZIP

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

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

☐ CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Date of identifiable event	OMB No. 1545-1424
ADAMS BANK **1254 ORANGE AVENUE** **YOUR CITY, YOUR STATE, ZIP**	**08/25/2022** 2 Amount of debt discharged $ **850.00** 3 Interest, if included in box 2 $	2022 Form **1099-C**

Cancellation of Debt

CREDITOR'S TIN	DEBTOR'S TIN
31-700XXXX	**416-00-XXXX**

DEBTOR'S name
ROBERT LINCOLN

Street address (including apt. no.)
135 DISCOVER AVENUE

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

4 Debt description
CREDIT CARD

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

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

Copy B
For Debtor

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

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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code	1 Reportable winnings	2 Date won	OMB No. 1545-0238
FORD CASINO **1 WINNER CIRCLE** **YOUR CITY, YOUR STATE, ZIP**	$ **4,414.00**	**4/05/2022**	**Form W-2G Certain Gambling Winnings**
	3 Type of wager **SLOT MACHINE**	4 Federal income tax withheld $	(Rev. January 2021) For calendar year 20 **22**
	5 Transaction	6 Race	
PAYER'S federal identification number **36-800XXXX** / PAYER'S telephone number	7 Winnings from identical wagers $	8 Cashier **AR**	
	9 Winner's taxpayer identification no. **417-00-XXXX**	10 Window	This information is being furnished to the Internal Revenue Service.
WINNER'S name **EMILY LINCOLN**	11 First identification	12 Second identification	
Street address (including apt. no.) **135 DISCOVER AVENUE**	13 State/Payer's state identification no.	14 State winnings $	**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.**
City or town, province or state, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**	15 State income tax withheld $	16 Local winnings $	
	17 Local income tax withheld $	18 Name of locality	

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

Signature ► **Date ►**

Form **W-2G** (Rev. 1-2021) www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	**Tuition Statement**
MARTIN COLLEGE **10 COLLEGE AVENUE** **YOUR CITY, YOUR STATE, ZIP**	$ **5,522.00** 2	2022 Form **1098-T**	
FILER'S employer identification no. **38-800XXXX** / STUDENT'S TIN **608-00-XXXX**	3		**Copy B** **For Student**
STUDENT'S name **SAFARI LINCOLN**	4 Adjustments made for a prior year $	5 Scholarships or grants $ **3,102.00**	This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
Street address (including apt. no.) **135 DISCOVER AVENUE**	6 Adjustments to scholarships or grants for a prior year $	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022 ☐	
City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**			
Service Provider/Acct. No. (see instr.) / 8 Checked if at least half-time student ☑	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund $	

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

Martin College

Statement of Account

December 31, 2022

SAFARI LINCOLN
STUDENT ID: 608-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2022	Tuition – Fall Semester 2022	**+$5,522.00**	
08/30/2022	Scholarship		**-$3,102.00**
09/03/2022	Parking pass	**+$150.00**	
09/04/2022	Campus Bookstore charge to student account for course-related books	**+$865.00**	
09/05/2022	Payment – check #4321		**-$3,435.00**

12/31/2022 Account Balance……..$0.00

Robert and Emily Lincoln
135 Discover Avenue
YOUR CITY, YOUR STATE, ZIP

1234

20 _____

PAY TO THE ORDER OF _____ $ _____

_____ DOLLARS

VOID

Adelphia Bank and Trust
Anytown, State 00000

For _____

⑆111000025 ⑆ 123456789 1234

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

a. $0
b. $17,415
c. $18,789
d. $19,350

16. All of Emily's social security income is taxable.

a. True
b. False

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

a. $5,439
b. $5,264
c. $4,589
d. $850

18. Robert is eligible to deduct qualified educator expenses in the amount of $_____

19. What is the Lincoln's standard deduction on their 2022 tax return?

a. $28,700
b. $27,300
c. $25,900
d. $19,400

20. Which is **not** a qualifying expense for the American opportunity credit?

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

21. Which of the following credits are the Lincolns eligible to claim on their tax return?

a. Child tax credit
b. Credit for other dependents
c. American opportunity credit
d. Only b and c

22. What is the Lincoln’s total federal income tax withholding? $_____

Advanced Scenario 8: Joanne Oak

Directions

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

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

Interview Notes

- Joanne is a data entry clerk, age 26, and single.
- Joanne has investment income and a consolidated broker's statement.
- Joanne is self employed delivering food for Delicious Deliveries on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of $455.
- Joanne uses the cash method of accounting. She uses business code 492000.
- Joanne provided a statement from the food delivery service indicating the fees paid for the year. These fees are considered ordinary and necessary for the food delivery business:
    - $150 for insulated box rental
    - $50 for vehicle safety inspection (required by Delicious Deliveries)
    - $600 for Delicious Deliveries fees
- Joanne also kept receipts for the following out-of-pocket expenses:
    - $100 for tolls
    - $120 for car washes
    - $150 for tickets for illegal parking
    - $150 for snacks and lunches Joanne consumed while working
- Joanne's record keeping application shows she has driven a total of 2,500 miles during and between deliveries. 1,200 miles were driven from 1/01/2022 - 6/30/2022, and 1,300 miles were driven from 7/01/2022 - 12/31/2022. She also drove 1,500 miles between her home and the first and last delivery of each day.
    - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2022 was 11,000 miles. Of that, 7,000 were personal miles. Joanne will take the standard business mileage rate.
- Joanne took an early distribution from her IRA in April. She used part of the IRA distribution to pay off her educational expenses.
- Joanne is paying off her student loan from 2017.
- Joanne is working towards her Masters of Education degree to start a new career as an Associate Professor. She took a few college courses this year at an accredited college.
- If Joanne has a refund, she would like it deposited into her checking account.


SOCIAL SECURITY
605-00-XXXX
Joanne Oak
Joanne Oak

Form **13614-C** (October 2022)	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 1-4 of this form.**
- **You are responsible for the information on your return. Please provide complete and accurate information.**
- **If you have questions, please ask the IRS-certified volunteer preparer.**

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

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

1. Your first name	M.I.	Last name	Best contact number	Are you a U.S. citizen?
JOANNE		OAK	YOUR PHONE NUMBER	☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
159 ARCHER AVENUE		YOUR CITY	YS	YOUR ZIP

4. Your Date of Birth	5. Your job title	6. Last year, were you:					
2/06/1996	DATA ENTRY CLERK	a. Full-time student	☐ Yes	☒ No	b. Totally and permanently disabled	☐ Yes	☒ No
		c. Legally blind	☐ Yes	☒ No			
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:					
		a. Full-time student	☐ Yes	☐ No	b. Totally and permanently disabled	☐ Yes	☐ No
		c. Legally blind	☐ Yes	☐ No			

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ No

12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

Part II – Marital Status and Household Information

1. As of December 31, 2022, what was your marital status?
- ☒ Never Married
- ☐ Married
- ☐ Divorced
- ☐ Legally Separated
- ☐ Widowed

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
- a. If Yes, Did you get married in 2022? ☐ Yes ☐ No
- b. Did you live with your spouse during any part of the last six months of 2022? ☐ Yes ☐ No
- Date of final decree _____
- Date of separate maintenance decree _____
- 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 (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	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,n/a)	Did this person have less than $4,400 of income? (yes,no,n/a)	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)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
☒	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?** 1
☒	☐	☐	2. (A) Tip Income?
☐	☒	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☒	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☒	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☒	☐	6. (B) Alimony income or separate maintenance payments?
☒	☐	☐	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
☒	☐	☐	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
☒	☐	☐	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
☐	☒	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☒	☐	☐	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
☐	☒	☐	12. (B) Unemployment Compensation? (Form 1099-G)
☐	☒	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☒	☐	14. (M) Income (or loss) from rental property?
☐	☒	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
☐	☒	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☒	☐	☐	2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☒ 401K (B) ☐ Other
☒	☐	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☒	☐	4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☐	☒	☐	5. (B) Child or dependent care expenses such as daycare?
☐	☒	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☒	☐	☐	7. (A) Expenses related to self-employment income or any other income you received?
☒	☐	☐	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
☐	☒	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☒	☐	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
☐	☒	☐	3. (A) Adopt a child?
☐	☒	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
☐	☒	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☒	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☒	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
☐	☒	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☐	☒	☐	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? ☐ Yes ☒ No If yes, which language? _____
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
   Check here if you, or your spouse if filing jointly, want $3 to go to this fund ☒ You ☐ Spouse
3. If you are due a refund, would you like: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No
7. Would you like information on how to vote and/or how to register to vote? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

8. Would you say you can carry on a conversation in English, both understanding & speaking? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Would you say you can read a newspaper or book in English? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
10. Do you or any member of your household have a disability? ☐ Yes ☒ No ☐ Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☒ No ☐ Prefer not to answer
12. Your race?
    ☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☒ Prefer not to answer
13. Your spouse's race?
    ☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☐ Prefer not to answer
    ☒ No spouse
14. Your ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☒ Prefer not to answer
15. Your spouse's ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☐ Prefer not to answer ☒ No spouse

Additional comments

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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
ESSEX BANK, CUSTODIAN FOR TRADITIONAL IRA OF JOANNE OAK 300 MARIN STREET YOUR CITY, YOUR STATE, ZIP	$ 2,500.00	2022	
	2a Taxable amount $ 2,500.00	Form **1099-R**	
	2b Taxable amount not determined ☑	Total distribution ☐	**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.**
PAYER'S TIN: **48-200XXXX** / RECIPIENT'S TIN: **605-00-XXXX**	**3** Capital gain (included in box 2a) $	**4** Federal income tax withheld $ 250.00	
RECIPIENT'S name **JOANNE OAK**	**5** Employee contributions/ Designated Roth contributions or insurance premiums $	**6** Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) **159 ARCHER AVENUE**	**7** Distribution code(s) **1** IRA/SEP/SIMPLE ☑	**8** Other $ %	This information is being furnished to the IRS.
City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**	**9a** Your percentage of total distribution %	**9b** Total employee contributions $	
10 Amount allocable to IRR within 5 years $	**11** 1st year of desig. Roth contrib.	**12** FATCA filing requirement ☐	**14** State tax withheld $ / $
15 State/Payer's state no.	**16** State distribution $ / $		
Account number (see instructions)	**13** Date of payment	**17** Local tax withheld $ / $	**18** Name of locality
19 Local distribution $ / $			

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

	a Employee's social security number: **605-00-XXXX**	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN): **35-700XXX**		1 Wages, tips, other compensation: **$36,050.00**	2 Federal income tax withheld: **$2,800.00**	
c Employer's name, address, and ZIP code **BIG DATA INCORPORATED 200 VENTURA BLVD YOUR CITY, YOUR STATE, ZIP**		3 Social security wages: **$37,050.00**	4 Social security tax withheld: **$2,297.10**	
		5 Medicare wages and tips: **$37,050.00**	6 Medicare tax withheld: **$537.23**	
		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. **JOANNE OAK 159 ARCHER BLVD YOUR CITY, YOUR STATE, ZIP**		11 Nonqualified plans	12a See instructions for box 12 Code **D** **$1,000**	
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code	
		14 Other	12c Code	
f Employee's address and ZIP code			12d Code	

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	**57-200XXX**	**$36,050.00**	**$750.00**			

Form **W-2** **Wage and Tax Statement** 2022 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.		OMB No. 1545-0116	**Nonemployee Compensation**
DELICIOUS DELIVERIES **123 LILAC AVENUE** **YOUR CITY, YOUR STATE, ZIP**		**2022** Form **1099-NEC**	

PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compensation	Copy B For Recipient
63-400XXXX	**605-00-XXXX**	$ **1,000**	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name **JOANNE OAK**		2 Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
Street address (including apt. no.) **159 ARCHER AVENUE**		3	
City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**		4 **Federal income tax withheld** $	
Account number (see instructions)		5 State tax withheld $ / $	6 State/Payer's state no. 7 State income $ / $

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

☐ CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	FILER'S TIN / PAYEE'S TIN	OMB No. 1545-2205	**Payment Card and Third Party Network Transactions**
Delicious Deliveries **123 LILAC AVENUE** **YOUR CITY, YOUR STATE, ZIP**	**63-400XXXX** **605-00-XXXX**	**2022** Form **1099-K**	

Check to indicate if FILER is a (an):	Check to indicate transactions reported are:	1a Gross amount of payment card/third party network transactions	1b Card Not Present transactions	2 Merchant category code	Copy B For Payee
Payment settlement entity (PSE) ☐	Payment card ☐	$ **7,492.00**	$		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
Electronic Payment Facilitator (EPF)/Other third party ☑	Third party network ☑	3 Number of payment transactions **325**	4 **Federal income tax withheld** $		

PAYEE'S name	5a January	5b February
JOANNE OAK	$ **785.00**	$ **800.00**
Street address (including apt. no.) **159 ARCHER AVENUE**	5c March $ **700.00**	5d April $ **600.00**
	5e May $ **550.00**	5f June $ **400.00**
	5g July $ **500.00**	5h August $ **378.00**
City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**	5i September $ **700.00**	5j October $ **800.00**
PSE'S name and telephone number	5k November $ **600.00**	5l December $ **679.00**

Account number (see instructions)	6 State	7 State identification no.	8 State income tax withheld
			$ / $

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

Note: She also received $455 in cash payments per the interview notes.

ABC Investments

456 Pima Plaza
Your City, YS, ZIP

2022 TAX REPORTING STATEMENT

JOANNE OAK
159 Archer Avenue
Your City, YS, ZIP
Account No. 111-222
Recipient ID No. 605-00-XXXX
Payer's Fed ID Number: 40-200XXXX

Form 1099-DIV* 2022 Dividends and Distributions

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

1a	Total Ordinary Dividends	225.00
1b	Qualified Dividends	175.00
2a	Total Capital Gain Distributions (Includes 2b- 2d)	350.00
2b	Capital Gains that represent Unrecaptured 1250 Gain	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%) Gain	0.00
2e	Section 897 Ordinary Dividends	0.00
2f	Section 897 Capital Gains	0.00
2	Nondividend Distributions	0.00
3	Nondividend Distributions	0.00
4	**Federal Income Tax Withheld**	0.00
5	Section 199A Dividends	32.00
6	Investment Expenses	0.00
7	Foreign Tax Paid	0.00
8	Foreign Country or U.S. Possession	0.00
9	Cash Liquidation Distributions	0.00
10	Noncash Liquidation Distributions	0.00
11	Exempt-Interest Dividends	0.00
12	Specified Private Activity Bond Interest Dividends	0.00
13	State	0.00
14	State Identification No.	0.00
15	State Tax Withheld FATCA Filing Requirement	

Form 1099-MISC* 2022 Miscellaneous Income

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

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

Form 1099-INT* 2022 Interest Income

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

1	Interest Income	12.00
2	Early Withdrawal Penalty	0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	0.00
8	Tax-Exempt Interest	0.00
9	Specified Private Activity Bond Interest	0.00
14	Tax-Exempt Bond CUSIP No.	

Summary of 2022 Proceeds From Broker and Barter Exchange Transactions

Sales Price of Stocks, Bonds, etc.	5,750.00
Federal Income Tax Withheld	0.00

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

ABC Investments
456 Pima Plaza
Your City, YS, ZIP

2022 TAX REPORTING STATEMENT
JOANNE OAK
159 Archer Avenue
Your City, YS, ZIP
Account No. 111-222
Recipient ID No. 605-00-XXXX
Payer's Fed ID Number: 40-200XXXX

FORM 1099-B* 2022 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

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

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

Action	**1b** Date Acquired	**1c** Date sold disposed	**1a** Quantity Sold	**1d** Proceeds	**1e** Cost or Other Basis	Gain / Loss (-)	**1g** Wash Sale Loss Disallowed	**4** Federal Income Tax Withheld	**14** State	**15** State Tax Withheld
Iowa Co. Common Stock										
Sale	01/08/2022	10/30/2022	200.000	1,750.00	2,500.00	(750.00)				
TOTALS				**1,750.00**	**2,500.00**					

FORM 1099-B* 2022 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

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

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

Action	**1b** Date Acquired	**1c** Date sold disposed	**1a** Quantity Sold	**1d** Proceeds	**1e** Cost or Other Basis	Gain / Loss (-)	**1g** Wash Sale Loss Disallowed	**4** Federal Income Tax Withheld	**14** State	**15** State Tax Withheld
Iowa Co. Common Stock										
Sale	10/12/2008	11/01/2022	200.000	4,000.00	1,900.00	2,100.00				
TOTALS				**4,000.00**	**1,900.00**					

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

Page 2 of 2

☐ VOID ☐ CORRECTED

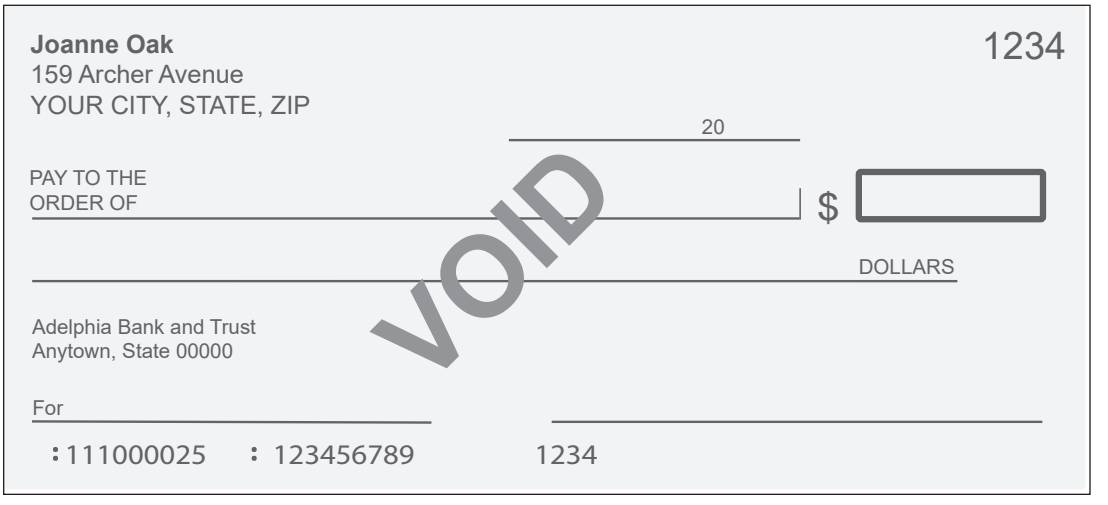
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number			OMB No. 1545-1576	**Student Loan Interest Statement**
FINANCIAL AID PARTNERS **305 WASHINGTON DR** **YOUR CITY, YOUR STATE, ZIP**			2022 Form **1098-E**	
RECIPIENT'S TIN **38-800XXXX**	BORROWER'S TIN **605-00-XXXX**	**1** Student loan interest received by lender $ **3,250.00**		**Copy C** **For Recipient**
BORROWER'S name **JOANNE OAK** Street address (including apt. no.) **159 ARCHER AVENUE** City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**				For Privacy Act and Paperwork Reduction Act Notice, see the **2022 General Instructions for Certain Information Returns.**
Account number (see instructions)		**2** Check if box 1 does **not** include loan origination fees and/or capitalized interest, and the loan was made before September 1, 2004 ☐		

Form **1098-E** www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		**1** Payments received for qualified tuition and related expenses	OMB No. 1545-1574	**Tuition Statement**
NASSAU COLLEGE **10 COLLEGE AVENUE** **YOUR CITY, YOUR STATE, ZIP**		$ **2,400.00** **2**	2022 Form **1098-T**	
FILER'S employer identification no. **37-700XXXX**	STUDENT'S TIN **605-00-XXXX**	**3**		**Copy B** **For Student**
STUDENT'S name **JOANNE OAK**		**4** Adjustments made for a prior year $	**5** Scholarships or grants $	This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
Street address (including apt. no.) **159 ARCHER AVENUE** City or town, state or province, country, and ZIP or foreign postal code **YOUR CITY, YOUR STATE, ZIP**		**6** Adjustments to scholarships or grants for a prior year $	**7** Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2023 ☐	
Service Provider/Acct. No. (see instr.)	**8** Checked if at least half-time student ☐	**9** Checked if a graduate student ☑	**10** Ins. contract reimb./refund $	

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


Joanne Oak
159 Archer Avenue
YOUR CITY, STATE, ZIP
1234
20
PAY TO THE
ORDER OF
$
DOLLARS
VOID
Adelphia Bank and Trust
Anytown, State 00000
For
:111000025 : 123456789 1234

Advanced Scenario 8: Test Questions

Directions

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

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

23. What is the net long term capital gain reported on Joanne's Schedule D?

a. $2,450

b. $2,100

c. $1,750

d. $350

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

a. Car washes

b. Tickets for illegal parking

c. Tolls

d. Snacks and lunches

25. What is the amount Joanne can take as a student loan interest deduction on her Form 1040, Schedule 1? $_____

26. How many miles can Joanne use to calculate her standard mileage deduction?

a. 1,500

b. 2,500

c. 4,000

d. 11,000

27. What is the amount of Joanne's lifetime learning credit? $_____

28. Joanne will have to pay $_____ additional tax because she received the early distribution from her IRA.

29. How can Joanne prevent having a balance due next year?

a. She can increase the withholding on her Form W-4.

b. She can make estimated tax payments.

c. She can use the IRS withholding calculator to estimate her withholding for next year.

d. All of the above

Advanced Scenario 9: Thomas Polk

Directions

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

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

Interview Notes

- Thomas is age 40 and was widowed in 2019. He has a daughter, Christina, age 6.
- Thomas provided the entire cost of maintaining the household and over half of the support for Christina. In order to work, he pays childcare expenses to Downtown Daycare.
- Thomas purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- Thomas and Christina are U.S. citizens and lived in the United States all year in 2022.

Form **13614-C** (October 2022)	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 1-4 of this form.**
- **You are responsible for the information on your return. Please provide complete and accurate information.**
- **If you have questions, please ask the IRS-certified volunteer preparer.**

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

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

1. Your first name	M.I.	Last name	Best contact number	Are you a U.S. citizen?
THOMAS		POLK	YOUR PHONE NUMBER	☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
100 BROOKS DRIVE		YOUR CITY	YS	YOUR ZIP

4. Your Date of Birth	5. Your job title	6. Last year, were you:					
3/11/1982	EXTERMINATOR	b. Totally and permanently disabled	☐ Yes	☒ No	a. Full-time student	☐ Yes	☒ No
					c. Legally blind	☐ Yes	☒ No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:					
		b. Totally and permanently disabled	☐ Yes	☐ No	a. Full-time student	☐ Yes	☐ No
					c. Legally blind	☐ Yes	☐ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ No

12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

Part II – Marital Status and Household Information

1. As of December 31, 2022, what was your marital status?
- ☐ Never Married
- ☐ Married
- ☐ Divorced
- ☐ Legally Separated
- ☒ Widowed

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

a. If Yes, Did you get married in 2022? ☐ Yes ☐ No

b. Did you live with your spouse during any part of the last six months of 2022? ☐ Yes ☐ No

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death 2019

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 (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	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,n/a)	Did this person have less than $4,400 of income? (yes,no,n/a)	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)
CHRISTINA POLK	8/25/2016	DAUGH	12	YES	YES	S	NO	NO					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
☒	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?** 1
☐	☒	☐	2. (A) Tip Income?
☐	☒	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☒	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☒	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☒	☐	6. (B) Alimony income or separate maintenance payments?
☐	☒	☐	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
☐	☒	☐	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
☐	☒	☐	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
☐	☒	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☐	☒	☐	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
☐	☒	☐	12. (B) Unemployment Compensation? (Form 1099-G)
☐	☒	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☒	☐	14. (M) Income (or loss) from rental property?
☐	☒	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
☐	☒	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☒	☐	☐	2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☒ 401K (B) ☐ Other
☐	☒	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☒	☐	4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☒	☐	☐	5. (B) Child or dependent care expenses such as daycare?
☐	☒	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☒	☐	7. (A) Expenses related to self-employment income or any other income you received?
☐	☒	☐	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
☐	☒	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☒	☐	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
☐	☒	☐	3. (A) Adopt a child?
☐	☒	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
☐	☒	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☒	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☒	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
☐	☒	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☒	☐	☐	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

97

Additional Information and Questions Related to the Preparation of Your Return

1. Would you like to receive written communications from the IRS in a language other than English? ☐ Yes ☒ No If yes, which language? _____
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
   Check here if you, or your spouse if filing jointly, want $3 to go to this fund ☒ You ☐ Spouse
3. If you are due a refund, would you like: a. Direct deposit ☐ Yes ☒ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☒ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No
7. Would you like information on how to vote and/or how to register to vote? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

8. Would you say you can carry on a conversation in English, both understanding & speaking? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Would you say you can read a newspaper or book in English? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
10. Do you or any member of your household have a disability? ☐ Yes ☒ No ☐ Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☒ No ☐ Prefer not to answer
12. Your race?
☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☒ Prefer not to answer
13. Your spouse's race?
☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☐ Prefer not to answer
☒ No spouse
14. Your ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☒ Prefer not to answer
15. Your spouse's ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☐ Prefer not to answer ☒ No spouse

Additional comments

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	OMB No. 1545-0008	Safe, accurate, FAST! Use	Visit the IRS website at www.irs.gov/efile
328-00-XXXX			

b Employer identification number (EIN)	1 Wages, tips, other compensation	2 Federal income tax withheld
34-800XXXX	$41,000.00	$1,900.00

c Employer's name, address, and ZIP code	3 Social security wages	4 Social security tax withheld
Pests B Gone 1453 Roosevelt Circle YOUR CITY, YOUR STATE, ZIP	$42,000.00	$2,604.00
	5 Medicare wages and tips: $42,000.00	6 Medicare tax withheld: $609.00
	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. Thomas Polk 100 Brooks Drive YOUR CITY, YOUR STATE, ZIP	11 Nonqualified plans	12a See instructions for box 12 Code D $1,000.00
	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
	14 Other	12c Code
		12d Code
f Employee's address and ZIP code		

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	34-800XXXX	$41,000.00	$800.00			

Form **W-2** **Wage and Tax Statement** 2022 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.	Payer's RTN (optional)	OMB No. 1545-0112	**Interest Income**
ADELPHI BANK AND TRUST 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP	1 Interest income: $ 130.00	2022 Form 1099-INT	
	2 Early withdrawal penalty: $ 26.00		Copy 2
PAYER'S TIN: 22-700XXXX / RECIPIENT'S TIN: 328-00-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations: $		
RECIPIENT'S name: THOMAS POLK Street address (including apt. no.): 100 BROOKS DRIVE City or town, state or province, country, and ZIP or foreign postal code: YOUR CITY, YOUR STATE, ZIP	4 Federal income tax withheld: $	5 Investment expenses: $	**To be filed with recipient's state income tax return, when required.**
	6 Foreign tax paid: $	7 Foreign country or U.S. possession	
	8 Tax-exempt interest: $	9 Specified private activity bond interest: $	
	10 Market discount: $	11 Bond premium: $	
FATCA filing requirement ☐	12 Bond premium on Treasury obligations: $	13 Bond premium on tax-exempt bond: $	
Account number (see instructions)	14 Tax-exempt and tax credit bond CUSIP no.	15 State / 16 State identification no.	17 State tax withheld: $ / $

Form **1099-INT** www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

Form **1095-A**

Department of the Treasury
Internal Revenue Service

Health Insurance Marketplace Statement

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

☐ VOID
☐ CORRECTED

OMB No. 1545-2232

2022

Part I Recipient Information

1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name	
12-3456789	987654		
4 Recipient's name: THOMAS POLK		**5** Recipient's SSN: 328-00-XXXX	**6** Recipient's date of birth: 3/11/1982
7 Recipient's spouse's name		**8** Recipient's spouse's SSN	**9** Recipient's spouse's date of birth
10 Policy start date: 01/01/2022	**11** Policy termination date: 12/31/2022	**12** Street address (including apartment no.): 100 BROOKS DRIVE	
13 City or town: YOUR CITY	**14** State or province: YOUR STATE	**15** Country and ZIP or foreign postal code: ZIP	

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	THOMAS POLK	328-00-XXXX	03/11/1982	01/01/2022	12/31/2022
17	CHRISTINA POLK	125-00-XXXX	08/25/2016	01/01/2022	12/31/2022
18					
19					
20					

Part III Coverage Information

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60703Q Form **1095-A** (2022)

Downtown Day Care

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

December 31, 2022

Received from Thomas Polk

$2,400 for daycare services for Christina

Total amount received for child care in 2022 - $2,400

Ellen River

EIN: 35-900XXXX

Advanced Scenario 9: Test Questions

Directions

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

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

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

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

31. Thomas's adjusted gross income on his Form 1040 is $_____.

32. Thomas can claim the following credits on his tax return.

- **a.** Child Tax Credit
- **b.** Child and Dependent Care Credit
- **c.** Premium Tax Credit
- **d.** All of the above

33. Thomas's Retirement Savings Contributions Credit on Form 8880 is $_____.

34. The total amount of Thomas's advanced payment of premium tax credit for 2022 is $_____.

35. Thomas's child and dependent care credit from Form 2441 is reported as a non-refundable credit on Form 1040, Schedule 3.

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

Advanced Course Retest Questions

Directions

The first five 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: Chris Spalding

Interview Notes

- Chris's husband, George, moved out of their home in February of 2022. She had no contact with him since he moved out. Chris and George are not legally separated.
- Chris has one child, Mary, age 9. She will claim Mary as a dependent on her 2022 tax return. Chris is 31 years old.
- Chris earned $36,200 in wages and received $50 of interest. Chris was out of work for a month and received unemployment income of $1,800.
- Chris paid all the costs of keeping up her home. She provided over half of the support for Mary.
- They all are U.S. citizens and have valid social security numbers. They lived in the U.S. all year.

Advanced Scenario 1: Retest Questions

1. Chris's most beneficial allowable filing status is Single.

   a. True

   b. False

2. Mary is a qualifying child for the earned income credit.

   a. True

   b. False

3. All of Chris's unemployment compensation is taxable.

   a. True

   b. False

Advanced Scenario 2: Adam and Lisa Garcia

Interview Notes

- Adam and Lisa are married and want to file a joint return.
- Adam is a U.S. citizen and has a valid Social Security number. Lisa is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Adam and Lisa have two children, Maria, age 11, and Luis, age 17. Maria and Luis are U.S. citizens and have valid Social Security numbers.
- Adam earned $22,000 in wages.
- Lisa earned $20,000 in wages.
- In order to work, the Garcias paid $2,000 to their son Luis to care for Maria after school.
- Adam and Lisa provided all of the support for their two children.

Advanced Scenario 2: Retest Questions

4. The maximum amount Adam and Lisa are eligible to claim for the Child Tax Credit is $4,000.

a. True

b. False

5. Payments made to Luis can be claimed on Form 2441 as child and dependent care expenses.

a. True

b. False

Advanced Scenario 3: Jenny Smith

Interview Notes

- Jenny Smith, age 57, is single.
- Jenny earned wages of $52,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Jenny contributed $2,000 to her Health Savings Account (HSA) and her mother also contributed $1,000 to Jenny's HSA account.
- Jenny's Form W-2 shows $650 in Box 12 with code W. She has Form 5498-SA showing $3,650 in Box 2.
- Jenny took a distribution from her HSA to pay her unreimbursed expenses:
    - 8 visits to a physical therapist after her knee surgery $400
    - unreimbursed doctor bills for $900
    - prescription medicine $200
    - replacement of a crown $1,500
    - over the counter medication $40
    - gym membership $240
- Jenny is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Retest Questions

6. Jenny can include her mother's contribution on Form 8889, Part 1.

a. True

b. False

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

8. The gym membership is a qualified medical expense for HSA purposes.

a. True

b. False

Advanced Scenario 4: Alice Adams

Interview Notes

- Alice, age 58, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2022 was $46,000 in W-2 wages.
- Linda, age 24, and her daughter Nancy, age 4, moved in with Linda's mother, Alice, after she separated from her spouse in April of 2020. Linda's only income for 2022 was $25,000 in wages. Linda provided over half of her own support. Nancy did not provide more than half of her own support.
- Linda will not file a joint return with her spouse.
- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year.

Advanced Scenario 4: Retest Questions

9. Linda is the only person that qualifies to claim Nancy as a dependent.

a. True

b. False

10. Which of the following statements is true?

a. Linda is **not** eligible to claim Nancy for the EIC because her filing status is married filing separate.

b. Linda is **not** eligible to claim the EIC for Nancy because she is under age 25.

c. Linda is **not** eligible to claim Nancy for the EIC because her income is too high.

d. None of the above statements are true.

Advanced Scenario 5: Ellen Black

Interview Notes

- Ellen is 48 years old and files as single.
- Her 2022 adjusted gross income (AGI) is $51,000, which includes gambling winnings of $2,000.
- Ellen would like to itemize her deductions this year.
- Ellen brings documents for the following expenses:
    - $9,000 Hospital and doctor bills
    - $500 Contributions to Health Savings Account (HSA)
    - $3,600 State withholding (higher than Ellen's calculated state sales tax deduction)
    - $300 Personal property taxes based on the value of the vehicle
    - $400 Friend’s personal GoFundMe campaign
    - $275 Cash contributions to the Red Cross
    - $200 Fair market value of clothing in good condition donated to the Salvation Army (Ellen purchased clothing for $900)
    - $7,300 Mortgage interest
    - $2,300 Real estate tax
    - $150 Homeowners association fees
    - $3,000 Gambling losses

Advanced Scenario 5: Retest Questions

11. If Ellen chooses to itemize, which of the following is she eligible to claim as a deduction on Schedule A?

a. $400 GoFundMe donation

b. $500 Contributions to Health Savings Account (HSA)

c. $150 Homeowner’s Association fees

d. $300 Personal property taxes based on the value of her vehicle

12. Ellen is eligible to claim $3,000 in gambling losses as a deduction on her Schedule A.

a. True

b. False

Advanced Scenario 6: John Ward

Interview Notes

- John Ward is 26 years old and single. He provides all of his own support.
- John works at a grocery store and earned $15,250 in wages.
- John was not a full time student, but took two management courses at a community college to improve his job skills. He wants to know if that qualifies for any tax benefit.
- John is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6: Retest Questions

13. Which of the following is a requirement for John to claim the lifetime learning credit in 2022?

a. John must be at least a half-time student.

b. John must be a degree candidate at an eligible educational institution.

c. John's modified adjusted gross income (MAGI) must be less than $90,000.

d. John must have no felony drug convictions.

14. John is eligible to claim the earned income credit on his 2022 tax return.

a. True

b. False

Advanced Scenario 7: Robert and Emily Lincoln

Directions

Refer to the scenario information for Robert and Emily Lincoln, beginning on page 74.

Advanced Scenario 7: Retest Questions

15. The taxable portion of Emily's pension from Maple Enterprises using the simplified method is $19,350.

a. True

b. False

16. The taxable amount of Emily's social security income is:

a. $21,203

b. $18,023

c. $17,062

d. $0

17. The total amount of other income reported on the Lincoln's Form 1040, Schedule 1 is $850.

a. True

b. False

18. What is the amount Robert is eligible to claim as qualified educator expenses on Form 1040, Schedule 1?

a. $0

b. $250

c. $300

d. $733

19. The Lincoln's standard deduction on their Form 1040 for tax year 2022 is $25,900.

a. True

b. False

20. Which of the following expenses qualify for the American opportunity credit?

a. Required course related books and equipment

b. Tuition

c. Parking pass

d. Both a and b

21. The Lincolns can claim the credit for other dependents for their daughter Safari.

a. True

b. False

22. How much federal income tax withholding is reported on the Lincolns' Form 1040?

a. $1,935

b. $3,000

c. $4,935

d. $7,035

Advanced Scenario 8: Joanne Oak

Directions

Refer to the scenario information for Joanne Oak, beginning on page 83.

Advanced Scenario 8: Retest Questions

23. Joanne's net long-term capital gain reported on Schedule D is $_____.

24. Joanne **cannot** claim the $150 for illegal parking tickets as a business expense on Schedule C.

a. True

b. False

25. What is the amount Joanne can take as a student loan interest deduction on her Form 1040, Schedule 1?

a. $3,250

b. $2,500

c. $750

d. $0

26. How many miles can Joanne use to calculate her standard mileage deduction?

_____

27. Joanne meets the qualifications to claim the Lifetime Learning Credit.

a. True

b. False

28. What is Joanne's additional 10% tax on the early withdrawal from her IRA?

a. $0

b. $10

c. $240

d. $250

29. Joanne can make estimated tax payments to avoid owing tax next year.

a. True

b. False

Advanced Scenario 9: Thomas Polk

Directions

Refer to the scenario information for Thomas Polk, beginning on page 95.

Advanced Scenario 9: Retest Questions

30. Thomas is eligible to claim the Qualifying Widower filing status.

a. True
b. False

31. What is Thomas's adjusted gross income on his Form 1040?

a. $41,130
b. $41,104
c. $41,000
d. $21,704

32. Thomas is eligible to claim the credit for other dependents in 2022.

a. True
b. False

33. Thomas qualifies to claim a retirement savings contribution credit.

a. True
b. False

34. What is the total amount of advanced payment of premium tax credit that Thomas received in 2022?

a. $7,224
b. $5,352
c. $4,656
d. $388

35. Thomas's child and dependent care credit is refundable in 2022.

a. True
b. False