

Basic Course Scenarios and Test Questions

Directions

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

Basic Scenario 1: Bradley Cushion

Interview Notes

- Bradley is 39 years old and has never been married.
- Chris, age 14, is Bradley's brother who lived with him all year. Bradley provided all of Chris's support and provided over half the cost of keeping up the home.
- Bradley earned \$48,000 in wages.
- Bradley is blind and cannot be claimed as a dependent by another taxpayer.
- Bradley and Chris are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year.

Basic Scenario 1: Test Questions

1. What is the most advantageous filing status allowable that Bradley can claim on his tax return for 2024?
 - a. Single
 - b. Head of Household
 - c. Qualifying Surviving Spouse (QSS)
 - d. Married Filing Jointly
2. Bradley can claim a higher standard deduction because he is blind.
 - a. True
 - b. False

Basic Scenario 2: David and Ellen Farmer

Interview Notes

- David, age 31, and Ellen, age 30, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- David and Ellen have no children or other dependents.
- David and Ellen both work and are not full-time students. David earned wages of \$12,000 and Ellen earned wages of \$4,000.
- David and Ellen are U.S. citizens and have valid Social Security numbers.
- David and Ellen have investment income of \$300 in taxable interest.

Basic Scenario 2: Test Questions

3. David and Ellen are eligible to claim the Earned Income Tax Credit (EITC).
 - a. True
 - b. False
4. David and Ellen's \$300 of interest counts as earned income for the Earned Income Tax Credit.
 - a. True
 - b. False

Basic Scenario 3: Felix and Gabriela Garcia

Interview Notes

- Felix and Gabriela Garcia are married and always file Married Filing Jointly.
- Felix earned \$26,000 in wages and Gabriela earned \$8,500 in wages.
- The Garcias paid all the cost of keeping up a home and provided all the support for their two children, Helena and Juan, who lived with them all year.
- Helena is 12 years old and Juan is 16.
- Felix, Gabriela, Helena, and Juan are all U.S. citizens with valid Social Security numbers and lived in the U.S. the entire year.

Basic Scenario 3: Test Questions

5. Which child qualifies the Garcias for the Child Tax Credit (CTC)?
 - a. Helena
 - b. Juan
 - c. Helena and Juan
 - d. Neither
6. The Garcias can claim a maximum refundable Additional Child Tax Credit of \$_____.
(Note: whole number only, do not use special characters.)

Basic Scenario 4: Kevin and Ella Henderson

Interview Notes

- Kevin and Ella are married and will file a joint return.
- Ella is a U.S. citizen with a valid Social Security number. Kevin is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Ella worked in 2024 and earned wages of \$38,500. Kevin worked part-time and earned wages of \$22,000.
- The Hendersons have two children: Lewis, age 11, and Tami, age 19.
- The Hendersons provided the total support for their two children, who lived with them in the U.S. all year. Lewis and Tami are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Test Questions

7. The Hendersons qualify for the Credit for Other Dependents.
 - a. True
 - b. False
8. The Hendersons qualify for the Earned Income Tax Credit even though Kevin has an ITIN.
 - a. True
 - b. False

Basic Scenario 5: Kendall Holmes

Interview Notes

- Kendall is single and 63 years old.
- Kendall worked as a cook at the local elementary school and earned wages of \$9,250.
- Kendall cannot be claimed as a dependent by another taxpayer.
- Kendall is a U.S. citizen with a valid Social Security number and lived in the United States the entire year.

Basic Scenario 5: Test Questions

9. Kendall qualifies to claim the Earned Income Tax Credit.
 - a. True
 - b. False
10. Which of the following statements is true:
 - a. Kendall's gross income was less than the gross income limit required to file a federal income tax return.
 - b. Kendall's interest income of \$100 requires her to file a federal income tax return.
 - c. Kendall should file a federal income tax return to receive the refundable Earned Income Tax Credit.
 - d. Both a and c.

Basic Scenario 6: Matt Urban

Interview Notes

- Matt Urban is single, 24 years old, and has never been married.
- Matt earned wages of \$27,500 during the first half of the year. Matt lost his job in September and received a total of \$8,000 in unemployment compensation.
- Matt is a barber and took a class at a local barber institute to maintain his license. He paid the cost of tuition and a course-related book. His qualified education expenses were \$3,000.
- Matt also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2024, he paid student loan interest of \$900.
- Matt does not have any dependents.
- Matt is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

11. Matt's unemployment compensation is taxable and must be included on his 2024 tax return.
 - a. True
 - b. False
12. Matt is eligible for the following credit:
 - a. Earned Income Credit
 - b. Lifetime Learning Credit
 - c. American Opportunity Credit
 - d. None of the above
13. The amount of student loan interest Matt can claim as an adjustment to income is \$_____.
(Note: whole number only, do not use special characters.)

Basic Scenario 7: Paul and Lisa Alexander

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

- Paul, age 70, and Lisa, age 63, elect to file Married Filing Jointly. Neither taxpayer is blind.
- Paul is retired. He received Social Security benefits and a pension.
- Paul and Lisa's daughter Teresa, age 21, is a full-time college student in her fourth year of study. Teresa is graduating this year with a degree in accounting and does not have a felony drug conviction. She received a Form 1098-T for 2024. Box 7 was not checked on her Form 1098-T for the previous tax year.
- Teresa spent the summer at home with her parents but lived in an apartment near campus during the school year.
- Teresa received a scholarship that paid the full tuition. Paul and Lisa paid the cost of course-related books in 2024 not covered by scholarship. They paid \$150 for a parking pass, \$6,000 for a meal plan, \$950 for textbooks purchased at the college bookstore, and \$300 for access to an online textbook.
- Paul and Lisa paid more than half the cost of maintaining a home and support for Teresa.
- Paul and Lisa do not have enough deductions to itemize on their federal tax return.
- Paul, Lisa, and Teresa are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Paul and Lisa receive a refund, they would like to deposit it into their checking account. Documents from Community Bank show that the routing number is 111000025. Their checking account number is 11337890.



Form **13614-C**
(October 2024)

Department of the Treasury - Internal Revenue Service
Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

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

You will need:

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

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

Your first name (pronouns, optional) Paul	M.I. Alexander	Last name Alexander	Your date of birth 9/15/1954	Your job Retired							
Spouse's first name (pronouns, optional) Lisa	M.I. Alexander	Last name Alexander	Spouse's date of birth 3/30/1961	Spouse's job Retail							
Mailing address 410 Broadway Drive	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP							
Telephone number YOUR PHONE NUMBER	Email address	Did you live or work in two or more states in 2024 ☐ Yes ☒ No									
Check if you or your spouse were in 2024:											
A U.S. citizen	☒ You	☒ Spouse	☐ Legally blind								
In the U.S. on a visa	☐ You	☐ Spouse	☐ Totally and permanently disabled								
A full-time student	☐ You	☐ Spouse	☐ Issued an identity protection PIN								
If due a refund, would you like your refund	☐ Direct deposit	☐ Check by mail	☐ Do you own or hold any digital assets								
☒	☐	☐	☐ If you have a balance due, would you like to make a payment directly from								
☐	☐	☐	☐ Bank account								
☐	☐	☐	☐ Set up installment agreement								
Would you like to receive written communications from the IRS in a language other than English											
☐ Yes ☒ No	What language										
As of December 31, 2024, what was your marital status											
☐ Never Married	☒ Married If married, were you married for all of 2024 ☒ Yes ☐ No										
☐ Divorced	Did you live with your spouse during any part of the last six months of 2024 ☒ Yes ☐ No										
Date of final decree	☐ Legally Separated ☐ Widowed Year of spouse's death										
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)											
☐ Yes ☐ No											
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.											
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A.U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
Teresa Alexander	5/8/2003	DAUGHTER	12	S	Y	Y	Y	N			

Catalog Number 52121Ewww.irs.govForm **13614-C** (Rev. 10-2024)

Answer the following questions on this page and the next page about you and your spouse's tax situation**Received money from any of the following in 2024:**

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

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Paid any of the following expenses in 2024:		Standard or Itemized Deductions (To be completed by certified volunteer)	Notes/Comments
☐ (A) Mortgage Interest		☐ (B) Taxable state/local income taxes	
☐ (A) Taxes: state, local, real estate, sales, etc.			
☐ (A) Medical, Dental, Prescription Expenses		☐ (B) Standard deduction	☐ (A) Itemized deduction
☐ (B) Charitable contributions			
Paid any of these expenses in 2024:		Expenses to report (To be completed by certified volunteer)	Notes/Comments
☐ (B) Student loan interest		☐ (B) 1098-E	
☐ (B) Child and dependent care		☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account		☐ (A) IRA, 401(k), etc. deduction	
☐ Repayments to a qualified retirement plan		☐ (B) Saver's credit	
☐ (B) School supplies by a teacher, teacher's aide or other educator		☐ (B) Educator expenses deduction	
☐ (B) Alimony payments (do not include child support)		☐ (B) Alimony payments with spouse's SSN \$	☐ Yes ☐ No
Did any of the following happen during 2024:		Information to report (To be completed by certified volunteer)	Notes/Comments
☒ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		☐ (B) Taxable scholarship income	
		☐ (B) 1098-T (itemized statement from school, invoice, etc.)	
		☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home		☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)		☐ HSA contributions	☐ HSA distributions
☐ (A) Purchase health insurance through the Marketplace (Exchange)		☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)		☐ (B) Energy efficient home improvement credit	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender		☐ (A) 1099-C	
☐ Have a loss related to a declared federal disaster area		☐ (A) 1099-A	
		☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)		☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year	
		Year disallowed Reason	
☐ Receive any letter or bill from the IRS		☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes		☐ Estimated tax payments	
		☐ Last year's refund applied to this year	
		☐ Last year's return available	
☐ Additional information you think we should know		☐ Additional information for accurate tax preparation	

Catalog Number 52121E

www.irs.gov

Form 13641-C (Rev. 10-2024)

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

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

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

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

☐ **Asian** (provide details below)

☐ Chinese ☐ Asian Indian ☐ Filipino

☐ Vietnamese ☐ Korean ☐ Japanese

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

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

☐ African American ☐ Jamaican ☐ Haitian

☐ Nigerian ☐ Ethiopian ☐ Somali

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

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

☐ Mexican ☐ Puerto Rican ☐ Salvadoran

☐ Cuban ☐ Dominican ☐ Guatemalan

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

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

☐ Lebanese ☐ Iranian ☐ Egyptian

☐ Syrian ☐ Iraqi ☐ Israeli

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

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

☐ Native Hawaiian ☐ Samoan ☐ Chamorro

☐ Tongan ☐ Fijian ☐ Marshallese

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

☐ **White** (provide details below)

☐ English ☐ German ☐ Irish

☐ Italian ☐ Polish ☐ Scottish

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

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

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

☐ **Asian** (provide details below)

☐ Chinese ☐ Asian Indian ☐ Filipino

☐ Vietnamese ☐ Korean ☐ Japanese

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

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

☐ African American ☐ Jamaican ☐ Haitian

☐ Nigerian ☐ Ethiopian ☐ Somali

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

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

☐ Mexican ☐ Puerto Rican ☐ Salvadoran

☐ Cuban ☐ Dominican ☐ Guatemalan

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

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

☐ Lebanese ☐ Iranian ☐ Egyptian

☐ Syrian ☐ Iraqi ☐ Israeli

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

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

☐ Native Hawaiian ☐ Samoan ☐ Chamorro

☐ Tongan ☐ Fijian ☐ Marshallese

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

☐ **White** (provide details below)

☐ English ☐ German ☐ Irish

☐ Italian ☐ Polish ☐ Scottish

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

22222		a Employee's social security number 128-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 25-7XXXXXX			1 Wages, tips, other compensation \$25,000		2 Federal income tax withheld \$2,500
c Employer's name, address, and ZIP code Fashionista 210 Main St. YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$25,000		4 Social security tax withheld \$1,550
			5 Medicare wages and tips \$25,000		6 Medicare tax withheld \$363
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Lisa Alexander 410 Broadway Drive YOUR CITY, YOUR STATE, ZIP			11 Nonqualified plans		12a DD \$2,500
			13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State YS	Employer's state ID number 25-7XXXXXX	16 State wages, tips, etc. \$25,000	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement 2024
 Copy 1—For State, City, or Local Tax Department

Department of the Treasury—Internal Revenue Service

DO NOT FILL F

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Baldwin University Meal Plan

Baldwin College Student Housing
3700 Baldwin Avenue
Your City, Your State, ZIP

Received from:
Teresa Alexander
\$6,000



College Books
3710 Baldwin Avenue
Your City, State, ZIP

Receipt
3 Textbooks: \$950.00
Parking Sticker: \$150.00

*Payment for books is
also on the college
website.*

Invoice #05684

Baldwin University
3700 Baldwin Avenue

Date
August 14, 2024

To
Teresa Alexander
410 Broadway Drive

Ship To
Same as recipient

Quantity	Description	Unit Price	Total
	Online Textbook	\$300	\$300
Subtotal			\$300
Sales Tax			
Shipping & Handling			
Total			\$300

Thank you for your business!

Basic Scenario 7: Test Questions

14. Paul and Lisa's standard deduction amount is \$30,750.
- a. True
 - b. False
15. Paul and Lisa's total qualified education expenses used to calculate the American Opportunity Credit is:
- a. \$300
 - b. \$950
 - c. \$1,250
 - d. \$11,250
16. Paul and Lisa Alexander can claim the Credit for Other Dependents.
- a. True
 - b. False
17. What is the total amount of the Alexander's federal income tax withholding?
- a. \$1,900
 - b. \$2,500
 - c. \$3,760
 - d. \$4,660
18. The taxable amount of Paul's Social Security is \$13,175.00.
- a. True
 - b. False
19. Which of the following statements are true?
- a. Qualified dividends are part of the total ordinary dividends.
 - b. Qualified dividends qualify for lower, long-term capital gains tax rates.
 - c. Qualified dividends are reported on Form 1099-DIV.
 - d. All of the above.

Basic Scenario 8: Amy Yager

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

- Amy is single and 48 years old.
- Amy has two children. Wendy, age 20, has a job and earned wages of \$3,700. Kyle, age 27, is totally and permanently disabled and received Social Security benefits of \$5,500. Both children lived with her all year.
- Amy paid all the cost of keeping up the home and more than half the support for her children.
- Amy received disability pension benefits, but she has not reached the minimum retirement age of her employer's plan.
- She does not have enough expenses to itemize for the 2024 tax year.
- Amy, Wendy, and Kyle are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If she has any balance due or refund, she would like to use New Bank and Trust. Amy provided a voided check.



Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service				OMB Number 1545-1964					
Intake/Interview and Quality Review Sheet											
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.											
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return • Picture ID (such as valid driver's license) for you and your spouse Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov											
Your first name (pronouns, optional) Amy		M.I.	Last name Yager	Your date of birth 5/16/1976		Your job Retired					
Spouse's first name (pronouns, optional)		M.I.	Last name	Spouse's date of birth		Spouse's job					
Mailing address 320 Main Street			Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP					
Telephone number YOUR PHONE NUMBER		Email address		Did you live or work in two or more states in 2024 ☐ Yes ☒ No							
Check if you or your spouse were in 2024: A U.S. citizen ☒ You ☐ Spouse ☐ No ☐ You ☐ Spouse ☐ No In the U.S. on a visa ☐ You ☐ Spouse ☒ No ☐ You ☐ Spouse ☐ No A full-time student ☐ You ☐ Spouse ☒ No ☐ You ☐ Spouse ☐ No											
If due a refund , would you like your refund ☒ Direct deposit ☐ Check by mail ☐ Direct debit ☐ Split refund between accounts ☐ Other ☐ Mail payment to IRS											
Would you like to receive written communications from the IRS in a language other than English ☐ Yes ☒ No What language											
As of December 31, 2024, what was your marital status ☒ Never Married ☐ Married If married, were you married for all of 2024 ☐ Yes ☐ No ☐ Divorced ☐ Legally Separated Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No ☐ Widowed Date of separate maintenance decree Year of spouse's death											
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer) ☐ Yes ☐ No											
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.											
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (son, daughter, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	A U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Qualifying child dependent	Qualifying relative dependent	Provides tax benefits (HOH, EITC, CTC, etc.)
Wendy Yager	5/9/2004	DAUGHTER	12	S	Y	Y	N	N			
Kyle Yager	7/31/1997	SON	12	S	Y	Y	N	Y			
Catalog Number 52121E										Form 13614-C (Rev. 10-2024)	

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

Paid any of the following expenses in 2024:	Standard or Itemized Deductions (To be completed by certified volunteer)	Notes/Comments
☐ (A) Mortgage Interest	☐ (B) Taxable state/local income taxes	
☐ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, Dental, Prescription Expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (B) Charitable contributions		
Paid any of these expenses in 2024:	Expenses to report (To be completed by certified volunteer)	Notes/Comments
☐ (B) Student loan interest	☐ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (A) IRA, 401(k), etc. deduction	
☐ Repayments to a qualified retirement plan	☐ (B) Saver's credit	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income ☐ Yes ☐ No	
Did any of the following happen during 2024:	Information to report (To be completed by certified volunteer)	Notes/Comments
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C	
☐ Have a loss related to a declared federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	☐ Estimated tax payments ☐ Last year's refund applied to this year ☐ Last year's return available	
☐ Additional information you think we should know	☐ Additional information for accurate tax preparation	

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

1. Would you say you can carry on a conversation in English ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer

2. Would you say you read a newspaper in English ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer

3. Do you or any member of your household have a disability ☒ Yes ☐ No ☐ Prefer not to answer

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

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

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

☐ **Asian** (provide details below)

☐ Chinese ☐ Asian Indian ☐ Filipino

☐ Vietnamese ☐ Korean ☐ Japanese

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

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

☐ African American ☐ Jamaican ☐ Haitian

☐ Nigerian ☐ Ethiopian ☐ Somali

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

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

☐ Mexican ☐ Puerto Rican ☐ Salvadoran

☐ Cuban ☐ Dominican ☐ Guatemalan

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

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

☐ Lebanese ☐ Iranian ☐ Egyptian

☐ Syrian ☐ Iraqi ☐ Israeli

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

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

☐ Native Hawaiian ☐ Samoan ☐ Chamorro

☐ Tongan ☐ Fijian ☐ Marshallese

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

☐ **White** (provide details below)

☐ English ☐ German ☐ Irish

☐ Italian ☐ Polish ☐ Scottish

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

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

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

☐ **Asian** (provide details below)

☐ Chinese ☐ Asian Indian ☐ Filipino

☐ Vietnamese ☐ Korean ☐ Japanese

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

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

☐ African American ☐ Jamaican ☐ Haitian

☐ Nigerian ☐ Ethiopian ☐ Somali

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

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☐ Cuban ☐ Dominican ☐ Guatemalan

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

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☐ Lebanese ☐ Iranian ☐ Egyptian

☐ Syrian ☐ Iraqi ☐ Israeli

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

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☐ Native Hawaiian ☐ Samoan ☐ Chamorro

☐ Tongan ☐ Fijian ☐ Marshallese

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

☐ **White** (provide details below)

☐ English ☐ German ☐ Irish

☐ Italian ☐ Polish ☐ Scottish

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

Amy Yager		1234	
320 Main Street			
YOUR CITY, STATE, ZIP			
		20	
PAY TO THE ORDER OF		\$	
		DOLLARS	
New Bank and Trust Anytown, State 00000			
For			
: 111000025 : 123456789		1234	

Basic Scenario 8: Test Questions

- 20.** Amy's disability pension is reported as earned income wages.
- a.** True
 - b.** False
- 21.** The most advantageous filing status that Amy can claim is?
- a.** Single
 - b.** Married Filing Separately
 - c.** Head of Household
 - d.** Qualifying Surviving Spouse (QSS)
- 22.** Which of Amy's children qualifies her to claim the Earned Income Tax Credit?
- a.** Wendy
 - b.** Kyle
 - c.** Both Wendy and Kyle
 - d.** Neither Wendy nor Kyle
- 23.** Can Amy claim Wendy as a dependent?
- a.** Yes, because Wendy meets the qualifying relative test.
 - b.** Yes, because Amy provided more than half of Wendy's total support.
 - c.** Yes, because Wendy's gross income is less than \$5,050.
 - d.** All of the above.
- 24.** Amy anticipates a balance due for next year. What actions should she take to prevent having a balance due?
- a.** Submit a revised W-4P to increase her withholding
 - b.** Make estimated tax payments
 - c.** Do nothing and file her return as usual
 - d.** Both a and b

Basic Scenario 9: Irene Sanders

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

- Irene is 33 years old and was married to Joel. Joel passed away on March 15, 2022. Irene has not remarried.
- Irene's 10-year-old daughter, Penny, lived with her the entire year.
- Irene paid more than half the cost of keeping up a home and support for Penny.
- Irene took a distribution from her traditional IRA in June to pay for her family vacation.
- Irene was a full-time elementary school art teacher and earned \$47,500 in wages. Irene purchased art supplies for her class out of her own pocket totaling \$350.
- Irene received a 1099-E for student loan interest she paid in 2024.
- Irene received a W-2G in the amount of \$3,600 from the local casino.
- Irene paid child and dependent care expenses for Penny while she worked.
- Irene and Penny are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.
- If Irene is entitled to a refund, she would like to deposit half into her checking account and half into her savings account. Documents from Adelphi Bank and Trust show that the routing number for both accounts is 111000025. Irene's checking account number is 123456789 and her savings account number is 987654321.



Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service				Intake/Interview and Quality Review Sheet				OMB Number 1545-1964																									
Note: Do not complete this form if you (or your spouse) are not a U.S. citizen or green card holder.																																			
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return • Picture ID (such as valid driver's license) for you and your spouse Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov																																			
Your first name (pronouns, optional)		M.I.		Last name Sanders		Your date of birth 2/14/1991		Your job Teacher																											
Spouse's first name (pronouns, optional)		M.I.		Last name		Spouse's date of birth		Spouse's job																											
Mailing address 176 Packer Drive		Apt #		City YOUR CITY		State YS		ZIP code YOUR ZIP																											
Telephone number YOUR PHONE NUMBER				Email address				Did you live or work in two or more states in 2024 ☐ Yes ☒ No																											
Check if you or your spouse were in 2024:				Legally blind																															
A U.S. citizen				☒ You		☐ Spouse		☐ No		☐ You		☐ Spouse		☒ No																					
In the U.S. on a visa				☐ You		☐ Spouse		☐ No		☐ Issued an identity protection PIN		☐ You		☐ Spouse		☒ No																			
A full-time student				☐ You		☐ Spouse		☐ No		☐ Do you own or hold any digital assets		☐ You		☐ Spouse		☒ No																			
If due a refund , would you like your refund				If you have a balance due , would you like to make a payment directly from																															
☐ Direct deposit				☐ Check by mail		☒ Bank account		☐ Direct debit																											
☒ Split refund between accounts				☐ Other		☐ Set up installment agreement		☐ Mail payment to IRS																											
Would you like to receive written communications from the IRS in a language other than English				Would you like information on how to vote and/or how to register to vote																															
☐ Yes ☒ No				What language		☐ Yes ☒ No		☐ Yes ☐ No		☒ Yes ☐ No		☐ Yes ☐ No		☐ Yes ☐ No		☐ Yes ☐ No																			
As of December 31, 2024, what was your marital status				If married, were you married for all of 2024																															
☐ Never Married				☐ Married		Did you live with your spouse during any part of the last six months of 2024		☐ Yes ☐ No		☐ Yes ☐ No		☒ Widowed		Year of spouse's death		3/15/2022																			
☐ Divorced				☐ Legally Separated		Date of separate maintenance decree																													
Can anyone else claim the taxpayer or spouse on their tax return (to be completed by certified volunteer)														To be completed by certified volunteer (Refer to Pub 4012 Tab C)																					
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.				Answer Yes or No (Y/N)				Totally and permanently disabled				Qualifying child dependent				Qualifying relative dependent				Provides tax benefits (HOH, EITC, CTC, etc.)															
Name (first, last)				Date of birth (mm/dd/yy)				Relationship to you (son, daughter, parent, none, etc.)				Single or Married as of 12/31/2024 (S/M)				A U.S. Citizen				Resident of U.S., Canada or Mexico				Full-time student											
Penny Sanders				1/21/2014				DAUGHTER				12				S				Y				Y				N							
Catalog Number 52121E														www.irs.gov				Form 13614-C (Rev. 10-2024)																	

Answer the following questions on this page and the next page about you and your spouse's tax situation**Received money from any of the following in 2024:**

☒ (B) Wages as a part-time or full-time employee

How many jobs 1

Income to be included (To be completed by certified volunteer)

☐ (B) W-2s Number of forms

Notes/Comments

☐ (B/A) Tips

☐ (B/A) Tips (basic when reported on W2)

☒ (B/A) Retirement account, pension or annuity proceeds

☐ (B/A) 1099-R (basic when taxable amount is reported)

☐ (B) Disability benefits

Number of forms

☐ (B) Social Security or Railroad Retirement Benefits

☐ (B) SSA-1099, RRB-1099

☐ (B) Unemployment benefits

☐ (B) 1099-G Number of forms

☐ (B) Refund of state or local income tax

☐ Did you receive a refund of state or local taxes ☐ Yes ☐ No

☐ Did you itemize last year ☐ Yes ☐ No

☐ (B) Interest or dividends (bank account, bonds, etc.)

☐ (B) 1099-INT/DIV Number of forms

☐ (A) Sale of stocks, bonds or real estate

☐ (A) 1099-B Number of forms (include

Did you report a loss on last year's return ☐ Yes ☐ No

brokerage statement) ☐ Capital Loss carryover

☐ (B) Alimony

☐ (B) Alimony Amount \$

Excluded from income ☐ Yes ☐ No

☐ (M) Income from renting out your house or a room in your house

☐ (M) Rental income

If yes, did you use the dwelling unit as a personal residence and rent it for few than 15 days ☐ Yes ☐ No

☐ Income from renting personal property such as a vehicle

☐ Farm activity

☐ Farm income (out of scope)

☒ Gambling winnings, including lottery

☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)

☐ Payments for contract or self-employment work

☐ (A) Schedule C

Did you report a loss on last year's return ☐ Yes ☐ No

☐ 1099-MISC Number

☐ 1099-K Number

☐ Other income reported elsewhere

☐ Schedule C expenses

☐ Any other money received during the year (example: cash payments, jury duty, awards, virtual currency, royalties, union strike benefits)

☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)

Page 3

Paid any of the following expenses in 2024:	Standard or Itemized Deductions (To be completed by certified volunteer)	Notes/Comments
☐ (A) Mortgage Interest	☐ (B) Taxable state/local income taxes	
☐ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, Dental, Prescription Expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (B) Charitable contributions		
Paid any of these expenses in 2024:	Expenses to report (To be completed by certified volunteer)	Notes/Comments
☒ (B) Student loan interest	☐ (B) 1098-E	
☒ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (A) IRA, 401(k), etc. deduction	
☐ Repayments to a qualified retirement plan	☐ (B) Saver's credit	
☒ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$ _____ ☐ Yes ☐ No Adjustment to income	
Did any of the following happen during 2024:	Information to report (To be completed by certified volunteer)	Notes/Comments
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C	
☐ Have a loss related to a declared federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	☐ Estimated tax payments _____ ☐ Last year's refund applied to this year _____ ☐ Last year's return available _____	
☐ Additional information you think we should know	☐ Additional information for accurate tax preparation	

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2024)

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

1. Would you say you can carry on a conversation in English	☒ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
2. Would you say you read a newspaper in English	☒ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
3. Do you or any member of your household have a disability	☐ Yes	☒ No	☐ Prefer not to answer		
4. Are you or your spouse a Veteran from the U.S. Armed Forces	☐ Yes	☒ No	☐ Prefer not to answer		
5. What is your race and/or ethnicity (select all that apply and enter additional details in the spaces below) ☐ American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) ☐ Asian (provide details below) ☐ Chinese ☐ Asian Indian ☐ Filipino ☐ Vietnamese ☐ Korean ☐ Japanese Enter, for example, Pakistani, Hmong, Afghan, etc. ☐ Black or African American (provide details below) ☐ African American ☐ Jamaican ☐ Haitian ☐ Nigerian ☐ Ethiopian ☐ Somali Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc. ☐ Hispanic or Latino (provide details below) ☐ Mexican ☐ Puerto Rican ☐ Salvadoran ☐ Cuban ☐ Dominican ☐ Guatemalan Enter, for example, Colombian, Honduran, Spaniard, etc. ☐ Middle Eastern or North African (provide details below) ☐ Lebanese ☐ Iranian ☐ Egyptian ☐ Syrian ☐ Iraqi ☐ Israeli Enter, for example, Moroccan, Yemeni, Kurdish, etc. ☐ Native Hawaiian or Pacific Islander (provide details below) ☐ Native Hawaiian ☐ Samoan ☐ Chamorro ☐ Tongan ☐ Fijian ☐ Marshallese Enter, for example, Chuukese, Palauan, Tahitian, etc. ☐ White (provide details below) ☐ English ☐ German ☐ Irish ☐ Italian ☐ Polish ☐ Scottish Enter, for example, French, Swedish, Norwegian, etc.					
6. What is your spouse's race and/or ethnicity (select all that apply and enter additional details in the spaces below) ☐ American Indian or Alaska Native (enter, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) ☐ Asian (provide details below) ☐ Chinese ☐ Asian Indian ☐ Filipino ☐ Vietnamese ☐ Korean ☐ Japanese Enter, for example, Pakistani, Hmong, Afghan, etc. ☐ Black or African American (provide details below) ☐ African American ☐ Jamaican ☐ Haitian ☐ Nigerian ☐ Ethiopian ☐ Somali Enter, for example, Trinidadian and Tobagonian, Ghanaian, Congolese, etc. ☐ Hispanic or Latino (provide details below) ☐ Mexican ☐ Puerto Rican ☐ Salvadoran ☐ Cuban ☐ Dominican ☐ Guatemalan Enter, for example, Colombian, Honduran, Spaniard, etc. ☐ Middle Eastern or North African (provide details below) ☐ Lebanese ☐ Iranian ☐ Egyptian ☐ Syrian ☐ Iraqi ☐ Israeli Enter, for example, Moroccan, Yemeni, Kurdish, etc. ☐ Native Hawaiian or Pacific Islander (provide details below) ☐ Native Hawaiian ☐ Samoan ☐ Chamorro ☐ Tongan ☐ Fijian ☐ Marshallese Enter, for example, Chuukese, Palauan, Tahitian, etc. ☐ White (provide details below) ☐ English ☐ German ☐ Irish ☐ Italian ☐ Polish ☐ Scottish Enter, for example, French, Swedish, Norwegian, etc.					

Additional comments

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22222		a Employee's social security number 141-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 38-5XXXXXX			1 Wages, tips, other compensation \$47,500		2 Federal income tax withheld \$3,200
c Employer's name, address, and ZIP code Wilcox School District 1200 Maiden Lane YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$47,500		4 Social security tax withheld \$2,945
			5 Medicare wages and tips \$47,500		6 Medicare tax withheld \$688.75
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Irene Sanders 176 Packer Drive YOUR CITY, YOUR STATE, ZIP			11 Nonqualified plans		12a
			13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number 38-5XXXXXX	16 State wages, tips, etc. \$47,500	17 State income tax \$1,100	18 Local wages, tips, etc.	19 Local income tax
			20 Locality name		

Form **W-2** Wage and Tax Statement 2024 Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

3232		☐ VOID ☐ CORRECTED		OMB No. 1545-0238	
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Winbig Casino 777 Jackpot Rd. YOUR CITY, YOUR STATE, ZIP		1 Portable winnings \$ 3,600		2 Date won 02/24/2024	
		3 Type of wager Slots		4 Federal income tax withheld \$ 600	
		5 Transaction		6 Race	
PAYER'S TIN 38-6XXXXXX		PAYER'S telephone no.		7 Winnings from identical wagers	
				8 Cashier	
		9 WINNER'S TIN 141-00-XXXX		10 Window	
WINNER'S name Irene Sanders		11 First identification no. S9 654		12 Second identification no. YS31600XXX	
Street address (including apt. no.) 176 Packer Drive		13 State/Payer's state identification no.		14 State winnings \$	
City or town, state or province, 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 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. 12-1-23) www.irs.gov/FormW2G Department of the Treasury Internal Revenue Service					

Form W-2G
Certain Gambling Winnings
(Rev. December 2023)
For calendar year 20 24

For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for certain Information Returns.

File with Form 1096

Copy A
For Internal Revenue Service Center

☐ VOID ☐ CORRECTED		OMB No. 1545-0119 2024 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. SPRING FEDERAL CREDIT UNION 1200 SPRING AVENUE YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 9,000 2a Taxable amount \$ 9,000		2b Taxable amount not determined ☐ Total distribution ☐	
PAYER'S TIN 38-2XXXXXX	RECIPIENT'S TIN 141-00-XXXX	3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,800	
RECIPIENT'S name Irene Sanders Street address (including apt. no.) 176 Packer Drive City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$	
		7 Distribution code(s) 1 IRA/SEP/SIMPLE ☒		8 Other \$ %	
		9a Your percentage of total distribution %		9b Total employee contributions \$	
10 Amount allocable to IRR within 5 years \$	11 1st year of design. 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

☐ CORRECTED (if checked)		OMB No. 1545-1576 2024 Form 1098-E		Student Loan Interest Statement	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MAGGIE MAE 854 LINCOLN RD YOUR CITY, YOUR STATE, ZIP					
RECIPIENT'S TIN 38-2XXXXXX	BORROWER'S TIN 141-00-XXXX	1 Student loan interest received by lender \$ 700		Copy B For Borrower This is important tax information and is being furnished to the IRS. If 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 Irene Sanders Street address (including apt. no.) 176 Packer Drive City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP Account number (see instructions)		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004			

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

Invoice #05684

Kitty Kloud Daycare

303 Twiggs Trail

Your City, State Zip



Date: December 31, 2024

Received From:

EIN: 38-5XXXXXX

Irene Sanders

Provider: Kitty Cloud Daycare

176 Packer Drive

Description	Price	Total
After-School Care for Penny Sanders	\$4,000	\$4,000
Total Amount Received for 2024 Childcare		\$4,000

Thank you for your business!

Irene Sanders

176 Packer Dr

YOUR CITY, STATE, ZIP

1234

PAY TO THE ORDER OF

\$

DOLLARS

Adelphi Bank and Trust

Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID

Basic Scenario 9: Test Questions

25. Irene is required to report her gambling winnings on her return.
- a. True
 - b. False
26. Irene's most advantageous filing status is:
- a. Head of Household
 - b. Married Filing Jointly
 - c. Married Filing Separately
 - d. Qualifying Surviving Spouse (QSS)
27. Irene is not required to pay an additional 10% tax on the early distribution from her IRA.
- a. True
 - b. False
28. Irene qualifies for which of the following credits?
- a. Child Tax Credit
 - b. Child and Dependent Care Credit
 - c. Both a and b
 - d. Neither a nor b
29. Irene should use Form _____ to split her refund between her savings and checking accounts.
30. What amount can Irene claim as an adjustment to income for the supplies she purchased out of pocket?
- a. \$0
 - b. \$300
 - c. \$325
 - d. \$350

Basic 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.**

Retest Basic Scenario 1: Bradley Cushion

Interview Notes

- Bradley is 39 years old and has never been married.
- Chris, age 14, is Bradley's brother who lived with him all year. Bradley provided all of Chris's support and provided over half the cost of keeping up the home.
- Bradley earned \$48,000 in wages.
- Bradley is blind and cannot be claimed as a dependent by another taxpayer.
- Bradley and Chris are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year

Basic Scenario 1: Retest Questions

1. Bradley's most advantageous filing status for 2024 is Single.
 - a. True
 - b. False
2. What is the amount of Bradley's standard deduction?
 - a. \$0
 - b. \$14,600
 - c. \$21,900
 - d. \$23,850

Retest Basic Scenario 2: David and Ellen Farmer

Interview Notes

- David, age 31, and Ellen, age 30, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- David and Ellen have no children or other dependents.
- David and Ellen both work and are not full-time students. David earned wages of \$12,000 and Ellen earned wages of \$4,000.
- David and Ellen are U.S. citizens and have valid Social Security numbers.
- David and Ellen have investment income of \$300 in taxable interest.

Basic Scenario 2: Retest Questions

3. David and Ellen are eligible to claim the Earned Income Tax Credit (EITC) without a qualifying child.
 - a. True
 - b. False
4. David and Ellen can claim the Earned Income Tax Credit because their investment income (taxable interest) is less than \$11,600.
 - a. True
 - b. False

Retest Basic Scenario 3: Felix and Gabriela Garcia

Interview Notes

- Felix and Gabriela Garcia are married and always file Married Filing Jointly.
- Felix earned \$26,000 in wages and Gabriela earned \$8,500 in wages.
- The Garcias paid all the cost of keeping up a home and provided all the support for their two children, Helena and Juan, who lived with them all year.
- Helena is 12 years old and Juan is 16.
- Felix, Gabriela, Helena, and Juan are all U.S. citizens with valid Social Security numbers and lived in the U.S. the entire year.

Basic Scenario 3: Retest Questions

5. The Garcias qualify for the Child Tax Credit (CTC).
 - a. True
 - b. False
6. The refundable Additional Child Tax Credit is limited to \$1,700 per child.
 - a. True
 - b. False

Retest Basic Scenario 4: Kevin and Ella Henderson

Interview Notes

- Kevin and Ella are married and will file a joint return.
- Ella is a U.S. citizen with a valid Social Security number. Kevin is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Ella worked in 2024 and earned wages of \$38,500. Kevin worked part-time and earned wages of \$22,000.
- The Hendersons have two children: Lewis, age 11, and Tami, age 19.
- The Hendersons provided the total support for their two children, who lived with them in the U.S. all year. Lewis and Tami are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Retest Questions

7. Tami qualifies the Hendersons for the Credit for Other Dependents.
 - a. True
 - b. False
8. Kevin has an ITIN, therefore the Hendersons **cannot** claim the Earned Income Tax Credit.
 - a. True
 - b. False

Retest Basic Scenario 5: Kendall Holmes

Interview Notes

- Kendall is single and 63 years old.
- Kendall worked as a cook at the local elementary school and earned wages of \$9,250.
- Kendall cannot be claimed as a dependent by another taxpayer.
- Kendall is a U.S. citizen with a valid Social Security number and lived in the United States the entire year.

Basic Scenario 5: Retest Questions

9. Kendall does **not** qualify for the Earned Income Tax Credit because she does not have any earned income.
 - a. True
 - b. False
10. Kendall's gross income of \$9,250 does not require her to file a federal income tax return.
 - a. True
 - b. False

Retest Basic Scenario 6: Matt Urban

Interview Notes

- Matt Urban is single, 24 years old, and has never been married.
- Matt earned wages of \$27,500 during the first half of the year. Matt lost his job in September and received a total of \$8,000 in unemployment compensation.
- Matt is a barber and took a class at a local barber institute to maintain his license. He paid the cost of tuition and a course-related book. His qualified education expenses were \$3,000.
- Matt also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2024, he paid student loan interest of \$900.
- Matt does not have any dependents.
- Matt is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Retest Questions

11. What is the taxable amount of Matt's unemployment compensation?
 - a. \$0
 - b. \$900
 - c. \$3,000
 - d. \$8,000
12. The class Matt took at his local barber institute qualifies him to claim the Lifetime Learning Credit.
 - a. True
 - b. False
13. Matt can deduct \$2,500 of student loan interest as an adjustment to his income.
 - a. True
 - b. False

Basic Scenario 7: Retest Questions

Directions

Refer to the scenario information for Paul and Lisa Alexander.

14. Paul and Lisa's standard deduction is:
- a. \$14,600
 - b. \$21,900
 - c. \$29,200
 - d. \$30,750
15. Paul and Lisa can claim \$1,250 of qualified education expenses to calculate the American Opportunity Credit.
- a. True
 - b. False
16. Paul and Lisa can claim the Credit for Other Dependents for Teresa.
- a. True
 - b. False
17. The Alexander's total amount of federal income tax withholding for 2024 is \$_____.
(Note: whole number only, do not use special characters.)
18. How much of Paul's Social Security is taxable income?
- a. \$0
 - b. \$11,675
 - c. \$13,175
 - d. \$15,500
19. Qualified dividends are reported on Form 1099-DIV.
- a. True
 - b. False

Basic Scenario 8: Retest Questions

Directions

Refer to the scenario information for Amy Yager.

- 20.** Amy's disability pension is reported as earned income wages until she reaches the minimum retirement age for her employer.
- a.** True
 - b.** False
- 21.** Amy is eligible to claim Head of Household on her tax return.
- a.** True
 - b.** False
- 22.** Wendy qualifies Amy for the Earned Income Tax Credit (EITC).
- a.** True
 - b.** False
- 23.** Who qualifies as Amy's qualifying relative?
- a.** Wendy
 - b.** Kyle
 - c.** Both Wendy and Kyle
 - d.** Neither Wendy or Kyle
- 24.** Amy can prevent having a balance due next year by adjusting her withholding if necessary.
- a.** True
 - b.** False

Basic Scenario 9: Retest Questions

Directions

Refer to the scenario information for Irene Sanders.

25. Irene must report \$_____ of her gambling winnings on her 2024 return.
(Note: whole number only, do not use special characters.)
26. Irene's most advantageous filing status is Qualifying Surviving Spouse (QSS).
- a. True
 - b. False
27. Irene must pay an additional_____ tax on the early distribution from her IRA.
- a. 0%
 - b. 5%
 - c. 10%
 - d. 15%
28. Irene is **not** eligible to claim Penny for the Child Tax Credit.
- a. True
 - b. False
29. Irene can split her refund between her savings and checking accounts by completing Form 8888, Allocation of Refund.
- a. True
 - b. False
30. Irene can claim \$350 as an adjustment to income for classroom supplies she purchased.
- a. True
 - b. False