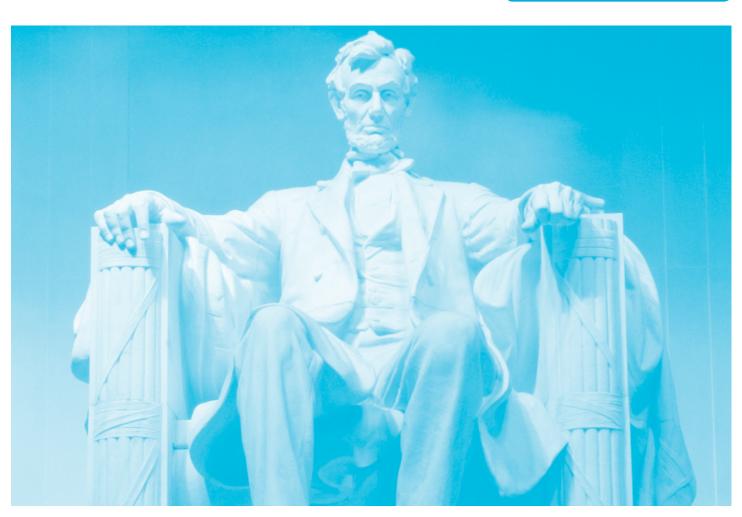


### 6/44

### VITA/TCE Volunteer Assistor's Test/Retest 2015 RETURNS

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





Take your VITA/TCE training online at www.irs.gov (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



### **How to Get Technical Updates?**

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. The most recent version can be downloaded at: http://www.irs.gov/pub/irs-pdf/p4491x.pdf

### **Volunteer Standards of Conduct**

### **VITA/TCE Programs**

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

All VITA/TCE volunteers (whether paid or unpaid workers) must complete the *Volunteer Standards of Conduct Training*, and sign Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs and dates the form.

As a volunteer in the VITA/TCE Programs, you must:

- 1. Follow the Quality Site Requirements (QSR).
- 2. Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
- 3. Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
- 4. Not knowingly prepare false returns.
- 5. Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
- 6. Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE Programs;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

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### **Confidentiality Statement:**

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

### Form 6744 – 2015 VITA/TCE Test

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### Form 6744 - 2015 VITA/TCE Test

### **Preface**

### **Quality Return Process**

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

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

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

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

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

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

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

### **Special Accommodations**

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

### **Reference Materials**

Use tax year **2015** values for deductions, exemptions, tax, or credits for all answers on the test. Remember to round to the nearest dollar. Test answers have been rounded up or down as directed in the specific instructions on the form.

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

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

### **Using Tax Preparation Software**

The Practice Lab is a tax year 2015 tax preparation tool developed to help in the certification process for VITA/TCE volunteers. Go to www.irs.gov and type "Link & Learn Taxes" in the keyword search field. Click on the link to open the website. The link to the Practice Lab is listed under additional resources. A universal password will be needed to access the Practice Lab. Your instructor, Site Coordinator, or other VITA/TCE volunteer contact will be able to provide you with the universal password. Once you access the Practice Lab, you will need to create a unique User ID if you do not already have one.

Using prior year software will not generate the correct answers for the 2015 test.

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

Volunteers using tax preparation software to complete the test should replace the X's. If you are using the Link & Learn Taxes Practice Lab, replace the X's in the SSNs and EINs with your unique User ID. Use your city, state, and ZIP code when completing any of the forms, unless otherwise indicated.

### **Taking the Test**

In each test, there are both mini-scenarios and tax preparation scenarios. The miniscenarios do not require you to prepare a tax return. For each of these, **read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.** 

The tax preparation scenarios require the preparation of a sample tax return. Using the tax software, complete the tax return for each of the tax preparation scenarios, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.

### **Test Answer Sheet**

The test scenarios on Link & Learn Taxes are the same as in this booklet. However, the online test consists of questions from both the test and the retest. Answer the questions in this book for both the test and retest before entering the answers online. You must read each question carefully before entering your answers online.

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

### **Test Score**

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

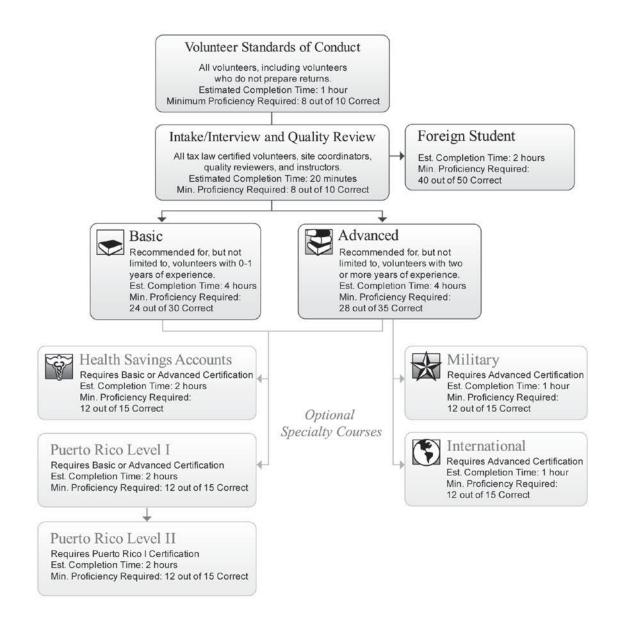
### Certification

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

### **Certification in Link & Learn Taxes**

You may take this volunteer certification test online using the Link & Learn Taxes e-learning application at www.linklearncertification.com or at www.irs.gov, using keyword search: Link & Learn.

### **Certification Tests**



Test Answer Sheet			
Name			
ting the paper test to your instr	swers in Link & Learn Taxes, <b>do</b> uctor for grading. In that case, re our Test Answer Sheet for gradinent.	ecord all your answers on this te	ear-out page. Your instruc-
Privacy Act Notice			Question Answer
The Privacy Act of 1974 requires that when we to ask for the information, why we are asking f tell you what could happen if we do not receive required to obtain a benefit, or mandatory.	for it, and how it will be used. We must also		Military Scenario 1  1. 2.
Our legal right to ask for information is 5 U.S.C	C. 301.	Question Answer	3.
We are asking for this information to assist us or participation in the IRS volunteer income tal information you provide may be furnished to others who coordinate activities and	in contacting you relative to your interest and/	Advanced Scenario 1  1. 2.	4. 5. Military Scenario 2
staffing at volunteer return preparation	Question Answer	Advanced Scenario 2	6.
sites or outreach activities. The information may also be used to establish effective	Basic Scenario 1	3.	7.
controls, send correspondence and recog-	1.	4.	8.
nize volunteers.	2.	5.	9.
Your response is voluntary. However, if you do not provide the requested information,	Basic Scenario 2	Advanced Scenario 3	Military Scenario 3
the IRS may not be able to use your assis-	3.	6.	10.
tance in these programs.	4.	7.	11.
Question Answer	Basic Scenario 3	Advanced Scenario 4	12.
Standards of Conduct	5.	8.	13.
1.	6.	9.	14.
2.	Basic Scenario 4	Advanced Scenario 5	15.
3.	7.	10.	Total Answers Correct:
4.	8.	11.	Total Questions: 15
5.	9.	12.	Passing Score: 12 of 15
6.	Basic Scenario 5	13.	Question Answer
7.	10.	14.	International Scenario 1
8.	11.	Advanced Scenario 6	1.
9.	Basic Scenario 6	15.	2.
10.	12.	16.	3.
Total Answers Correct:	13.	17.	4.
Total Questions: 10	Basic Scenario 7	18.	International Scenario 2
Passing Score: 8 of 10	14.	19.	5.
Question Answer	15.	20.	6.
Intake/Interview &	16.	Advanced Scenario 7	International Scenario 3
Quality Review	17.	21.	7.
1.	18. 19.	22.	8.
2.	Basic Scenario 8	23.	9.
3.	20.	25.	10.
4.	21.	26.	11.
5.	22.	27.	12.
<u>6.</u> <u>7.</u>	23.	Advanced Scenario 8	13.
8.	24.	28.	14.
9.	25.	29.	15.
10.	Basic Scenario 9	30.	Total Answers Correct:
Total Answers Correct:	26.	31.	Total Questions: 15
Total Questions: 10	27.	32.	Passing Score: 12 of 15
	28.	33.	
Passing Score: 8 of 10	20	34	

35.

30

Total Answers Correct:\_

Passing Score: 28 of 35

Total Questions:

Total Answers Correct:\_

Passing Score: 24 of 30

Total Questions:

### **Retest Instructions**

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

To answer the retest questions for return preparation scenarios, refer to the Interview Notes, Intake/Interview & Quality Review Sheet, and taxpayer documents provided in the test scenarios beginning on page 21 of this booklet.

Retest Answer Sheet			
Name			
submitting the paper test to you	answers in Link & Learn Taxes, our instructor for grading. In that of send your Retest Answer Sheet of Agreement.	case, record all your answers on	this tear-out page. Your
Privacy Act Notice			Question Answer
The Privacy Act of 1974 requires that when we			Military Scenario 1
to ask for the information, why we are asking f tell you what could happen if we do not receive required to obtain a benefit, or mandatory.			1. 2.
Our legal right to ask for information is 5 U.S.C	C. 301.	Question Answer	3.
	in contacting you relative to your interest and/	Advanced Scenario 1	4.
or participation in the IRS volunteer income ta information you provide may be furnished	x preparation and outreach programs. The	1.	5.
to others who coordinate activities and	Question Answer	2.	Military Scenario 2
staffing at volunteer return preparation sites or outreach activities. The information	Basic Scenario 1	Advanced Scenario 2	6.
may also be used to establish effective	1.	3.	7.
controls, send correspondence and recognize volunteers.	2.	4.	8.
Your response is voluntary. However, if you	Basic Scenario 2	5.	9.
do not provide the requested information, the IRS may not be able to use your assis-	3.	Advanced Scenario 3	Military Scenario 3
tance in these programs.	4.	6.	10.
Overting Agreem	Basic Scenario 3	7.	
Question Answer	5.	Advanced Scenario 4	12.
Standards of Conduct	6.	8.	13.
1. 2.	Basic Scenario 4	9.	14.
3.	7.	Advanced Scenario 5	15.
4.	8.	10.	Total Answers Correct:
5.	9.	11.	Total Questions: 15
6.	Basic Scenario 5	13.	Passing Score: 12 of 15
7.	10.	14.	Question Answer
8.	11.	Advanced Scenario 6	International Scenario 1
9.	Basic Scenario 6	15.	1.
10.	12.	16.	2.
Total Answers Correct:	13.	17.	3.
Total Questions: 10	Basic Scenario 7	18.	4.
Passing Score: 8 of 10	14.	19.	International Scenario 2
Question Answer	15.	20.	5.
Intake/Interview &	16.	Advanced Scenario 7	6.
Quality Review	17.	21.	International Scenario 3
1.	18.	22.	7.
2.	19.	23.	8.
3.	Basic Scenario 8	24.	9.
4.	20.	25.	10.
5.	21.	26.	11.
6.	22.	27.	
7.	23.	Advanced Scenario 8	13.
8.	24.	28.	15.
9.	25.	29.	Total Answers Correct:
10.	Basic Scenario 9	30.	
Total Answers Correct:	26.	31.	Total Questions: 15
Total Questions: 10	27.	32.	Passing Score: 12 of 15

33.

34.

35.

30

Total Answers Correct:\_

Passing Score: 28 of 35

**Total Questions:** 

35

Total Questions: Passing Score: 24 of 30

8 of 10

Introduction & Instructions

28.

29.

30.

Total Answers Correct:\_

Passing Score:

### **Volunteer Standards of Conduct Test Questions**

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

- Receive Standards of Conduct (ethics) training
- Annually, complete VSC/Ethics training and pass a certification test with a score of 80% or higher
- Sign Form 13615, Volunteer Standards of Conduct Agreement, indicating they have taken the ethics training, successfully completed a test, and understand the ethics requirements

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

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

### **Volunteer Standards of Conduct Test Questions**

### **Directions**

Using your resource materials, answer the following questions.

- 1. Which of the following is a violation of the Volunteer Standards of Conduct?
  - a. Knowingly preparing a false tax return
  - b. Having a donation/tip jar in the taxpayer waiting area at the site
  - c. Using taxpayer's personal information to ask for a date
  - d. All of the above
- 2. Which volunteers must take Volunteer Standards of Conduct training and test?
  - a. Site Coordinators/Local Coordinators
  - b. Quality Reviewers and tax return preparers
  - c. Greeters
  - d. All VITA/TCE volunteers
- **3.** If a volunteer violates the Volunteer Standards of Conduct, what are the possible consequences?
  - a. Removal from the VITA/TCE programs
  - b. Criminal investigation
  - c. Elimination of VITA/TCE grant funds
  - d. Deactivation of EFIN
  - e. All of the above

- 4. Bob, an IRS tax law certified volunteer preparer, told the taxpayer that cash income does not need to be reported because the IRS will never find out. The return was completed without the cash income. Jim, the designated Quality Reviewer, simply missed this omission and the return was printed, signed, and e-filed. Who has violated the Volunteer Standards of Conduct?
  - a. Bob, the IRS tax law certified volunteer preparer
  - b. Jim, the designated Quality Reviewer
  - c. Betty, the Site Coordinator
  - d. No one has violated the Volunteer Standards of Conduct
- 5. Jake is an IRS tax law certified volunteer preparer in the VITA/TCE Programs. When preparing a return for Jill, Jake learns that Jill does not have an account to receive a direct deposit of her refund. Jake offers to use his account to receive the direct deposit, and says he will turn the money over to Jill once the refund is deposited. Is this an acceptable action under the program?
  - a. Yes
  - b. No
- **6.** Heidi, a certified volunteer, is working at the intake station. As part of her duties, she is required to explain to the taxpayer what they are expected to do today as part of the return preparation process. What should Heidi tell them?
  - a. Form 13614-C must be completed prior to having the return prepared
  - You will be interviewed by the return preparer and asked additional questions as needed
  - c. You need to participate in a quality review of your tax return by someone other than the return preparer
  - d. All of the above
- 7. Volunteers must verify the taxpayer has the following items as soon as possible:
  - a. Photo identification
  - b. Social security number documents
  - c. All income statements, including Forms W-2, 1099-R, etc.
  - d. All of the above
- **8.** The taxpayer should be informed of their responsibility for the information on the tax return during the quality review process.
  - a. True
  - b. False

- **9.** Volunteers who **refuse** to use the intake/interview process are violating the Standards of Conduct.
  - a. True
  - b. False
- 10. Mary, the Greeter, identifies the taxpayer's tax return requires Advanced IRS tax law certification. Therefore, the certified tax preparer must be certified to the Advanced level but the Quality Reviewer can be certified to any level, including Basic.
  - a. True
  - b. False

### **Volunteer Standards of Conduct Retest Questions**

### **Directions**

Using your resource materials, answer the following questions.

- **1.** Is having a donation/tip jar in the waiting area at the VITA/TCE site a violation of the Volunteer Standards of Conduct?
  - a. Yes
  - b. No
- 2. I am currently a volunteer Greeter. I will not be preparing tax returns. I do not need to take the Volunteer Standards of Conduct test.
  - a. True
  - b. False
- **3.** Can a volunteer be removed and barred from the VITA/TCE programs for violating the Volunteer Standards of Conduct?
  - a. Yes
  - b. No
- 4. An IRS tax law certified volunteer preparer told the taxpayer that cash income does not need to be reported. The return was completed without the cash income. The designated Quality Reviewer simply missed this omission and the return was printed, signed, and e-filed. Did the designated Quality Reviewer violate the Volunteer Standards of Conduct?
  - a. Yes
  - b. No
- **5.** Maggie asks Josh, the tax law certified preparer, to deposit her refund into Josh's checking account and turn the funds over to her when received. If Josh says yes, he is in violation of the standards.
  - a. True
  - b. False

- **6.** Every site is required to have a process for assigning taxpayers to tax law certified preparers who are certified at or above the level required to prepare their return.
  - a. True
  - b. False
- **7.** Which of the following statements is **not** correct?
  - a. Volunteers should confirm the taxpayer's identity through photo ID.
  - b. Volunteers should verify the Social Security number and/or ITIN.
  - c. Volunteers should review all documents needed to prepare an accurate return.
  - d. Volunteers do not need to refer to the intake sheet when preparing the tax return.
- **8.** The quality review process includes:
  - a. Assigning a Quality Reviewer with the appropriate certification level.
  - b. Inviting the taxpayer to participate in the quality review.
  - c. Explaining to the taxpayer that they are responsible for the information on their tax return.
  - d. All of the above
- **9.** An interview of the taxpayer should only be performed if the site is not busy.
  - a. True
  - b. False
- **10.** Explaining the intake/interview and quality review process is important so the taxpayer understands they are expected to:
  - a. Have a completed Form 13614-C prior to having the return prepared
  - b. Answer the tax preparer's additional questions during the interview
  - c. Participate in the quality review of their tax return
  - d. All of the above

Department of the Treasury - Internal Revenue Service

Form **13615** (October 2015)

### Volunteer Standards of Conduct Agreement – VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing **free** tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Instructions: All VITA/TCE volunteers (whether paid or unpaid workers) must pass the *Volunteer Standards of Conduct Test*, and sign and date Form 13615, *Volunteer Standards of Conduct Agreement*, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in the Intake/Interview & Quality Review and tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs and dates the form.

Standards of Conduct: As a volunteer in the VITA/TCE Programs, you must:

- 1) Follow the Quality Site Requirements (QSR).
- Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.
- Not solicit business from taxpayers you assist or use the knowledge you gained (their information) about them for any direct or indirect personal benefit for you or any other specific individual.
- 4) Not knowingly prepare false returns.
- Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
- Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- · Your removal from all VITA/TCE Programs;
- · Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- · Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

**Taxpayer Impact:** Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer as the taxpayer tries to resolve the errors made on his or her return.

**Volunteer Protection:** The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer.

For additional information on the volunteer standards of conduct, please refer to Publication 1084, Site Coordinator's Handbook.

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

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

Volunteer:										
By signing this form, I de comply with the voluntee			unteer Sta	ndards of Co	nduct Ce	ertification and h	ave read	l, unders	stand, a	nd will
Full name (please print)					Volunte	er position(s)		□ IR VI	S Empl	oyee - Volunteer
Home street address: cit	ty, state and ZIP code	9			<del>(-</del> 1)			Lab.		
Email address		Day	time teleph	none		Sponsoring par	tner nan	ne/site n	ame	
Number of years volunte	eered (including this yea	ar) Volu	ınteer sign	ature	-			Date		
4V		V	olunteer C	ertification l	Levels	78	72.	25		
	Standards of	Intake/ Interview	,				70 E 470 P 7570	Puert	o Rico	Foreign
	Conduct (Required for ALL)	& Quality Review		Advanced	Military	International	HSA	1	2	Students
Add the letter "P" for all passing test scores										
Site Coordinator, Sponso identification for this volunte						ave verified the red	quired cer	rtification	level(s)	and proper
Approving Official's (prin (site coordinator, sponsorin		:.)		Approving	Official'	s signature an	d date			
				cation (CE)						
Instructions: Complete this se Enrolled Agents or Non-creder for obtaining CE Credits. The S processing. See Publication 1	ection when an unpaid cert ntialed preparers. CPAs or Site Coordinator or Partner	tified voluntee other similar must sign ar	er is requestir professionals and date this fo	ng Continuing Ed s do not require a orm and send the	ducation (Cl a PTIN; how e completed	E) credits. CE credit wever, they must ch d form to SPEC Terr	eck with th	eir govern	ing board	requirements
Name as listed on PTIN	card			Volunteer F	Preparer's	Tax Identificati	on Numl	ber (PTI	N)	
Address (VITA/TCE Site o	r teaching location)			Site Identifi	cation Nu	umber (SIDN)				
Volunteer Status (check	only one box)  Non-credentialed	Tax Return	Preparer	Certified	Public Ac	countant (CPA)	Oth	er Profes	sional	
	/olunteer Position box in the appropriate s	section belo	N)			Voluntee umbers of comple 10 volunteer hours	ted volun			
Quality Reviewer	Return Preparer									
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Quality Reviewer	Return Preparer			T-1-11		1				
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If applicable, check tax la Basic Advance	No. 1 - Contracts	d ] Internation	onal 🗌	HSA 🗌 Pu	uerto Rico	o ☐ Foreign S	Students	& Scho	lars	
Site Coordinator, Sponso the activities this volunteer				m, I declare tha	at I have v	alidated that the re	eported v	olunteer l	nours are	e based on
Approving Official's (prin	ted) name and title (s	ite coordina	tor, sponsor	ring partner, in	structor)					
Approving Official's sign	ature						[	Date sig	ned	

### **Intake / Interview and Quality Review Test Questions**

### **Directions**

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

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

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

### **Intake / Interview and Quality Review Retest Questions**

### **Directions**

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

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

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

### **Basic Course Scenarios and Test Questions**

### **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: Wendy Gordon**

### **Interview Notes**

- · Wendy is 20 years old, single, and a U.S. citizen with a valid Social Security number.
- On Wendy's Intake and Interview sheet, she answered "Unsure" to the question, "Can anyone claim you or your spouse on their tax return?"
- During the interview with Wendy, you determine the following facts:
  - Wendy was a full-time student during 2015.
  - Her only income was \$6,500 in wages.
  - She lived with her parents all year, but they told her they will not claim her on their 2015 return. Wendy's parents are required to file a return.
  - Wendy does not provide more than half of her own support.

### **Basic Scenario 1: Test Questions**

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

### **Interview Notes**

- Joanne is 32, unmarried, and earned \$40,000 in wages.
- Joanne's 67-year-old single father, John, lives in his own apartment in Seattle.
- Joanne provided more than half of her father's support and all the cost of keeping up her father's home.
- · John's only income was \$6,800 in Social Security benefits.
- None of John's Social Security income is taxable, and he is not required to file a tax return.
- Joanne had qualified employee health insurance coverage for all of 2015. John had Medicare Parts A and B coverage all year.
- Joanne and John are U.S. citizens and have valid Social Security numbers.

### **Basic Scenario 2: Test Questions**

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

### **Basic Scenario 3: Mike Hastings**

### **Interview Notes**

- Mike is 45 and made \$19,000 in wages in 2015. He is single and pays all the cost of keeping up his home.
- Mike's daughter, Brittany, lived with Mike all year.
- Brittany's son, Hayden, was born in November 2015. Hayden lived in Mike's home since birth.
- Brittany is 18, single, and had \$1,700 in wages in 2015.
- Mike provides more than half of the support for both Brittany and Hayden.
- Mike, Brittany, and Hayden are all U.S. citizens with valid Social Security numbers.

### **Basic Scenario 3: Test Questions**

- 5. Who can claim Hayden as a dependent?
  - a. No one can claim Hayden because he was not a member of the household for more than six months.
  - b. Mike cannot claim Hayden because Hayden is not Mike's child.
  - c. Brittany can claim Hayden because she is his parent.
  - d. Mike can claim Hayden; Brittany cannot claim Hayden because Brittany qualifies as Mike's dependent.
- 6. Who can Mike claim as a qualifying child(ren) for the earned income credit?
  - a. Mike has no qualifying children.
  - b. Mike can claim Brittany, but not Hayden.
  - c. Mike can claim Hayden, but not Brittany.
  - d. Mike can claim both Brittany and Hayden.

### Basic Scenario 4: Paul and Jessica Vermilion

### **Interview Notes**

- Paul, age 24, and Jessica, age 22, are married and want to file a joint return.
- They have one child, Naomi, who is 3 years old and lived with them all year.
- Paul and Jessica lived in the U.S. all year and have Individual Taxpayer Identification Numbers (ITINs). They are not U.S. citizens and are not lawfully present in the U.S.
- Paul earned \$32,000 in wages. They had no other income.
- Paul and Jessica provided all the support for Naomi.
- Naomi has a Social Security number and is a U.S. citizen.
- Paul and Jessica did not have any health insurance in 2015. Naomi had minimum essential coverage (MEC) all year.

### **Basic Scenario 4: Test Questions**

- 7. Paul and Jessica qualify for a health insurance coverage exemption.
  - a. True
  - b. False
- 8. Are Paul and Jessica eligible to claim the earned income credit?
  - a. Yes, because Naomi is a U.S. citizen.
  - b. Yes, because they have earned income.
  - c. No, because Jessica had no earned income.
  - d. No, because Paul and Jessica have ITINs.
- 9. Paul and Jessica can claim Naomi as a dependent on their tax return.
  - a. True
  - b. False

### **Basic Scenario 5: Jim Wells and Sally Fulton**

### **Interview Notes**

- Jim and Sally are not married. They lived together all year.
- Sally had \$5,000 in earned income during 2015. Jim earned \$30,000 in wages.
- Jim and Sally have two children. Tyler is 10 years old, and Jamie is 8.
- Tyler and Jamie lived with Jim and Sally for all of 2015.
- Tyler and Jamie did not provide over half of their own support.
- Jim paid all the rent, utilities, groceries, and other household expenses, which totaled \$16,000. Sally paid none of the household expenses.
- Jim and Sally agreed they would each claim one child on their individual tax returns.
- Jim, Sally, Tyler and Jamie are all U.S. citizens with valid Social Security numbers.

### **Basic Scenario 5: Test Questions**

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

### **Basic Scenario 6: Melinda Armstrong**

### **Interview Notes**

- Melinda is single and employed as a clerk.
- Melinda earned \$47,000 in wages, and had no other income.
- In 2015, she took a computer class at the community college to improve her job skills.
- She has a student account statement showing she paid \$900 for tuition.
- She paid \$300 for a course book that she ordered from an online bookseller. Purchase of the book was not a requirement of enrollment.
- She also paid \$50 for a parking permit that was not a requirement of enrollment.
- · Melinda does not have enough deductions to itemize.
- Melinda is a U.S. citizen with a valid Social Security number.

### **Basic Scenario 6: Test Questions**

- 12. Which education credit is Melinda eligible to take?
  - a. American opportunity credit
  - b. Lifetime learning credit
  - c. Both the American opportunity credit and lifetime learning credit
  - d. She does not qualify for any education credit
- **13.** Is Melinda's course book a qualified educational expense for the lifetime learning credit?
  - a. No, because the book costs too much.
  - b. No, because it is not required as a condition of enrollment and paid to the institution.
  - c. Yes, because it will improve her job skills.
  - d. Yes, because qualified educational expenses are the same for all education credits.

### **Directions**

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

Note: When using the Link and Learn Taxes Practice Lab, complete the Social Security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the numbers provided by your instructor.

### **Interview Notes**

- · Warren and Shirley want to file a joint return.
- Warren called County Bank and confirmed that in 2015 they received \$9 of interest income in their savings account with no withholding and no early withdrawal penalty.
- Warren was covered by Medicare Parts A and B for the whole year. Shirley had no health insurance all year, and does not qualify for any coverage exemptions.



Vou will need: Tax Information such as Forms W-2, 1099, 1098. Social security cards or ITIN letters for all persons on your tax return.		Int	Department of the Intake/Interview	ppartment of tervi	کو کو	Department of the Treasury - Internal Revenue Service nterview & Quality Review	Revenue S ty Rev	>	Sheet			OMB Number 1545-1964	umber 1964
<ul> <li>Picture ID (sucn as valid driven</li> </ul>	rms W-2, N letters f iver's lice	1099, 1098 or all perso nse) for you	ns on you and yo	our tax r	eturn. se.	Please     You ar     comple     If you	complet e respon ete and a have que	Please complete pages 1-3 of this form. You are responsible for the information complete and accurate information. If you have questions, please ask the IR	-3 of this the information formation ease ask t	orm. ation on yc he IRS cer	our return. tified volui	Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS certified volunteer preparer.	ride er.
Part I - Your Personal Information	u												
1. Your first name WARREN		Σ	M.I. La	Last name GRAVES					Teleph YOUR	Telephone number YOUR PHONE #		Are you a U.S. citizen?	zen? No
2. Your spouse's first name SHIRLEY		Σ	M.I. La	Last name GRAVES					Teleph	Telephone number	50000	Is your spouse a L	a U.S. citizen? □ No
3. Mailing address						Apt #	City YOUR CITY				State	ZZ	ZIP code
	5. Your job title	tle		Ī	6. Last ye	Last year, were you:	:no			a. Full	Full time student		Yes 🛭 No
09/21/1942 RE	RETIRED				b. Totally	Totally and permanently disabled	anently di	-	□ Yes ▷	No C.	c. Legally blind		Yes 🛭 No
7. Your spouse's Date of Birth 8. Y	8. Your spou	8. Your spouse's job title	5700		9. Last ye	9. Last year, was your spouse:	our spous	e:	> 2	a. Full	Full time student		Yes No
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11. Have you or your spouse:	a se	a. Been a victim of identity theft?	m of ider	tity theft			No C	b. Adopted	Adopted a child?	□ Yes	N N		
Part II - Marital Status and Household Information	nsehold	Informati	uc		1								
1. As of December 31 of 2015,	Siis	Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	cludes re	gistered	domestic	partners	lips, civil	unions, or	other form	al relations	nips under	state law)	
were you:	×	Married a.	Did you	live with	your spou	use during	any part	a. Did you live with your spouse during any part of the last six months of 2015?	six month	s of 2015?	X Yes	oN 🗆 se	
		Ď	Was you	ır marria	ge recogn	ized unde	er the law	s of the sta	te(s) you	b. Was your marriage recognized under the laws of the state(s) you are filing in?	$\boxtimes$	Yes 🗆 No	□ Unsure
		Divorced D	Date of final decree	al decree									
	□ □	Legally Separated Widowed Year o	\$	ate of se	parate ma	Date of separate maintenance agreement pouse's death	e agreem	ent					
2. List the names below of:  • everyone who lived with you last year (other than you or your spouse)	st vear (o	ther than vo	u or vour	sponse	-	(	(	If ado	ditional spa	ce is neede	If additional space is needed check here		and list on page 3
· anyone you supported but did not live with you last year	not live wi	th you last y	ear						To be c	ompleted t	by a Certifi	To be completed by a Certified Volunteer Preparer	r Preparer
Name (first, fast) Do not enter your Date (mm name or spouse's name below (mm	Date of Birth   F	Date of Birth Relationship to (mm/dd/yy) you (for example: son, aduptier, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)			Did this person have less than \$4,000 of income? (yes/no)		Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(p)	(c)	(p)	(e)	(£)	(6)	(F)	0	(yes/no)	(yes/no)		(yes/no/N/A)	(yes/no)
>	/olunteer To r	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 or call toll free	d to project	vide hig	h quality	service a	and upho	ld the high	hest ethica	al standarc	ls.		
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Page 2																				Other																					Form <b>13614-C</b> (Rev. 10-2015)
	Check appropriate box for each question in each section		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?	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? (Form 1099-MISC, cash)	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?	9. (A) Income (or loss) from the sale of Stocks, Bonds 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) 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, Sch K-1, royalties, foreign income, etc.) Specify	- 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	ement account?	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)	5. (B) Medical expenses? (including health insurance premiums)	6. (B) Home mortgage interest? (Form 1098)	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)	8. (B) Charitable contributions?	9. (B) Child or dependent care expenses such as daycare?	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	8	12. (B) Pay any student loan interest? (Form 1098-E)	4.1	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)	6. (B) Live in an area that was affected by a natural disaster? If yes, where?	(A) Receive the First Time Homebuyers Credit in 2008?		(A) rile a lederal retuin last year containing a capital loss carryover on ronn 1040 scriedule D?	www.irs.gov Form 1
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			,							Page 3
Yes	No Uns	No Unsure Check appropriate box for each question in each section	opriate box for	r each questic	on in each sec	tion				
Part V	I - Health	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)	- Last year, did	you, your sp	ouse, or depe	ndent(s)				
×			1. Have health care coverage?	ige?						
		2. Receive	2. Receive one or more of these forms? (Check the box)	these forms? (	Check the box	)   Form 1095-B	3   Form 1095-C	395-C		
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			ave an exemptic	on granted by t	the Marketplac	3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]	on certificate nu	mber (ECN)]		
			eceive an advai	nced payment	from the Marke	3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?	our monthly hea	alth care payme	nts?	
		3c. If yes, Is	everyone listed	on your Form	1095-A being	3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?	eturn?			
Visit	http://ww	w.healthcare.go	v/ or call 1-800.	-318-2596 for	more informa	Visi <u>t http://www.healthcare.gov/</u> or call 1-800-318-2596 for more information on health insurance coverage options and assistance.	rance coverage	e options and	issistance.	
If you marit paym	If you're receiv marital status o payments.	If you're receiving advance payments of the marital status or family size changes, to you payments.	yments of the paranges, to your	premium tax or Marketplace.	redit to help r	oay your health ins anges will help to	urance coveraç make sure you	ge, you shoulc are getting th	If you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.	, such as, income, advance
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Dependent	ndent				JFMAM	JJASOND	JFMAMJ	JASON	٥	
Part V	II - Additi	onal Information	n and Question	is Related to t	the Preparatio	Part VII - Additional Information and Questions Related to the Preparation of Your Return	E			
1. Pre	sidential E	1. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change	T Fund (If you ch	neck a box, you	ur tax or refund	will not change)				
Che	ck here if	Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	use if filing jointly	y, want \$3 to g	o to this fund	No. X	Spouse X	L,		
2. If yo	ou are due	2. If you are due a refund, would you like:	you like:							
a. D	a. Direct deposit	sit		b. To !	ourchase U.S.	b. To purchase U.S. Savings Bonds		c. To split your	c. To split your refund between different accounts	rent accounts
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3. If yo	ou have a l	balance due, wou	uld you like to m	ake a paymen	t directly from y	3. If you have a balance due, would you like to make a payment directly from your bank account?	□ Yes	% ⊠		
Many Your	free tax panswers w	Many free tax preparation sites operate by receiving gra Your answers will be used only for statistical purposes.	operate by rec	seiving grant i purposes.	money. The da	ata from the follow	ing questions r	nay be used b	Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.	or these grants.
4. Oth	er than En	4. Other than English, what language is spoken in your home?	lage is spoken ir	your home?	NONE				□ Pref	☐ Prefer not to answer
5. Are	you or a n	5. Are you or a member of your household considered disabled?	ousehold consic	dered disabled	? 🗆 Yes	o N N	☐ Prefer not to answer	o answer		
Additic	Additional comments	ents								
Catalog	Catalog Number 52121E	21E			>	www.irs.gov			Form 13	Form <b>13614-C</b> (Rev. 10-2015)

# Part VIII - IRS Certified Volunteer Quality Reviewer Section

# Review the tax return with the taxpayer to ensure:

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

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

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

### Additional Tax Preparer notes

## Privacy Act and Paperwork Reduction Act Notice

**Basic Scenarios** 

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

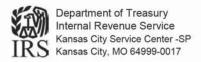
Form 13614-C (Rev. 10-2015)

	a Employee's social s		OMB No. 1548	-0008	Safe, accurate, FAST! Use		he IRS website at irs.gov/efile
b Employer identification number 35-5XXXXXX	er (EIN)			1 Wa	ges, tips, other compensation	2 Federal incom 1.500	
c Employer's name, address, an					12,790.00 cial security wages 12,790.00	4 Social security 792.	tax withheld
MAPLE CONVENIEN 1225 MAPLE STREE				5 Me	edicare wages and tips 12,790.00	6 Medicare tax v	102 (00)(0)
YOUR CITY, STATE	ZIP			7 So	cial security tips	8 Allocated tips	
d Control number				9		10 Dependent ca	re benefits
e Employee's first name and init	ial Last name		Suff.	11 No	nqualified plans	12a See instructio	ns for box 12
SHIRLEY GRAVES	JRT			13 Star	outbry Retirement Third-party ployee plan sick pay	12b	
YOUR CITY, STATE	ZIP			14 Oth	ner	12c	
						12d	
f Employee's address and ZIP c					Ser		
15 State Employer's state ID no YS 35-5XXXXXX		wages, tips, etc. 2,790.00	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
1							
W-2 Wage a	nd Tax		2015	:	Department	of the Treasury-Intern	al Revenue Service
orm W-Z Statem	ent		5072	)	238,000		

PAYER'S name, street address, country, and ZIP or foreign post		1	Gross distribut			B No. 1545-0119		Distributions From nsions, Annuities, Retirement or
GILMER CORP 2250 DELTA AVE YOUR CITY, STATE ZIP		2a	Taxable amou	nt	-	2015		Profit-Sharing Plans, IRAs, Insurance
		\$	22,850.0		F	orm 1099-R		Contracts, etc.
		2b	Taxable amous	30 manager		Total distributio	n 🔲	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this
34-6XXXXXX	130-XX-XXXX	\$			\$			form shows federal income
RECIPIENT'S name  WARREN GRAVES		5	Employee contri /Designated Ro contributions of insurance premi	th	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.
Street address (including apt. no		-	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to the Internal
City or town, state or province, co	untry, and ZIP or foreign postal code	9a	Your percentage	of total	9b	Total employee cont	ributions	Revenue Service.
YOUR CITY, STATE ZIP	E 222		distribution	%	\$	16,250.00		110101100 00111001
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	State/Payer's st	ate no.	14 State distribution \$
		\$						\$
Account number (see instructions	)	15 \$	Local tax withh	eld	16	Name of localit	у	17 Local distribution \$
		\$						\$

PAYER'S name, street address, city o or foreign postal code, and telephone		country, ZIP	Payer's RTN (optional)	OMB No. 1545-0112	Interes
OZARK INVESTMENTS			1 Interest income	<b>2015</b>	Income
623 KINGS PLACE YOUR CITY, STATE ZIP			\$ 80.00	Form 1099-INT	moome
			2 Early withdrawal penalty	g after	Copy E
PAYER'S federal identification number	RECIPIENT'S identificati	ion number	\$		
			3 Interest on U.S. Savings	Bonds and Treas. obligations	For Recipien
38-6XXXXXX	130-XX-XXXX		\$		
RECIPIENT'S name			(T)	neld 5 Investment expenses	This is important ta
WARREN GRAVES			\$	\$	being furnished to the
			6 Foreign tax paid	7 Foreign country or U.S. possession	n Internal Revenue Service. If you are
Street address (including apt. no.)  1932 CALVERT COURT			8 Tax-exempt interest	9 Specified private activity bond	required to file return, a negligence
City or town, state or province, countr	v and ZIP or foreign post	tal code	\$	interest \$	penalty or othe sanction may b
YOUR CITY, STATE ZIP	y, and En or lordigin pool	iai oodo	10 Market discount	11 Bond premium	imposed on you i this income is
TOOK CITT, STATE ZIP		FATCA filing	¢	4	taxable and the IRS determines that it has
		requirement	12	13 Bond premium on tax-exempt bon	not been reported
				\$	
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.	15 State   16 State identification no	\$
					\$

2015: SEE THE	REVERSE FOR MORE INFO		HOWN IN BOX 5 MAY BE TAXABLE INCOME.
ox 1. Name Warren Gr	aves	Box 2. Ber	neficiary's Social Security Number 130-XX-XXXX
ox 3. Benefits Paid in 2015 \$20,000.00	Box 4. Benefits Repaid to SS	A in 2015	Box 5. Net Benefits for 2015 (Box 3 minus 80 \$20,000.00
Paid by check or di \$17,741.20 Medicare Part B pre from your benefits: \$2,258.80 Medicare Prescripti (Part D) deducted fi \$0 Total Additions: Benefits for 2015: \$20,000	emiums deducted	Box 7. Add	untary Federal Income Tax Withholding dress Calvert Court City, State Zip
		Box 8. Cla	im Number (Use this number if you need to contact SSA.)



Notice	CP01A
Tax Year	2015
Notice date	
To contact us	Phone 1-800-XXX-XXXX
Dago 1	

Warren Graves 1932 Calvert Court Your City, State ZIP

Important information about filing your 2015 federal tax return

### We assigned you an Identity Protection Personal Identification Number

Our records show that you either:

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

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

To verify that a return belongs to you, we assigned you a unique Identity Protection Personal Identification Number (IP PIN) for 2015. You'll need to use this IP PIN when filling any Forms 1040 during the calendar year beginning in January.

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

Your assigned 2015 IP PIN is:

012345

### What you need to do

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

Keep a copy of this letter with your tax records.

### What to remember about your IP PIN

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

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

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

### **Basic Scenario 7: Test Questions**

14.	Warren has an Identity Protection PIN. How does this affect his return preparation?
	a. The return must be filed as a paper return.
	b. This return cannot be prepared at a volunteer site.
	c. The Identity Protection PIN must be entered during return preparation.
	d. All of the above.
15.	What is the correct amount of taxable interest shown on the Graves' Form 1040, line 8a?
	a. \$0
	b. \$9
	c. \$80
	d. \$89
16.	What is the taxable amount of Warren's Social Security? \$
17.	Warren is over 65. How does that affect their tax return?
	a. There is no effect.
	b. It increases their standard deduction.
	c. It increases their personal exemptions.
	d. They must itemize their deductions.
18.	Warren and Shirley want to avoid having a balance due next year. Warren can submit a Form W4-P to have tax withheld on his pension.
	a. True
	b. False
19.	The Graves are <b>not</b> required to make a shared responsibility payment on Form 1040, page 2.
	a. True
	b. False

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

Note: When using the Link and Learn Taxes Practice Lab, complete the Social Security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the numbers provided by your instructor.

### **Interview Notes**

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



Form <b>13614-C</b> (October 2015)		    ut	ake/lı	nterview 1	of the Treas	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	Revenue S	Service riew SI	neet			OMB Number 1545-1964	mber 964
You will need:  • Tax Information such as Forms W-2, 1099, 1098.  • 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.	s Forms W-2 r ITIN letters d driver's lic	, 1099, 1098 for all perso ense) for yo	t. ons on y u and ye	our tax r	eturn. se.	Please     You are comple     If you h	completer services and a service and a servi	te pages 1 sible for t ccurate in stions, ple	Please complete pages 1-3 of this form. You are responsible for the information complete and accurate information. If you have questions, please ask the IR	orm. tion on you le IRS certif	ır return. F	Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS certified volunteer preparer.	ide er.
Part I - Your Personal Information	nation												
1. Your first name TERESA		2	M.I.	Last name					Telepho YOUR F	Telephone number	Are you	Are you a U.S. citizen?	en? No
2. Your spouse's first name ADAM		2	M.I.	Last name MARTIN					Telepho	Telephone number	ls your	Is your spouse a U	a U.S. citizen? □ No
3. Mailing address 129 PENNINGTON PLACE						Apt # C	City YOUR CITY	>			State YS	ZIE	ZIP code
4. Your Date of Birth	5. Your job title	title		9		Last year, were you:	on:			a,	Full time student		×
04/29/1968	MED ASSISTANT	STANT			b. Totally	Totally and permanently disabled	anently d	sabled	☐ Yes ⊠	2	c. Legally blind		×
7. Your spouse's Date of Birth		8. Your spouse's job title	40	<i>.</i>	9. Last ye	9. Last year, was your spouse.	ur spous			m ö	Full time student		
11/2/1965 DECEASED  10 Can anyone claim vol. or vol.r spolise on their fax return?	OUR SPOUSE OF	n their tax re	furn?	A Yes	b. Totally ar	ed pu	rmanently di		X sex ∏	ا ا	Legally blind	d   Yes	oN X
11. Have vou or vour spouse:	0	a. Been a victim of identity theft?	im of ide	ntity theft		١.	92	b. Adopted	Adopted a child?	□ Yes	%  X		
Part II - Marital Status and Household Information	d Household	Informati	on	,									
1. As of December 31 of 2015,		Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	rcludes r	egistered	domestic	c partnersh	ips, civil	unions, or	other forma	relationshi	bs under s	state law)	
were you:		Married a.	. Did you	live with	your spo	use during	any part	of the last	a. Did you live with your spouse during any part of the last six months of 2015?	of 2015?	□ Yes	oN 🗆	
			. Was yo	ur marria	ge recog	nized unde	r the law	s of the sta	b. Was your marriage recognized under the laws of the state(s) you are filing in?	re filing in?	□ Yes	oN 🗆 s	☐ Unsure
		Divorced Date o	<del>-</del>	Date of final decree	narate m	nal decree Date of separate maintenance agreement	adreem	ent					
		ed ch	5	Year of spouse's death	eath 3/1	3/14/15	5	<u> </u>					
2. List the names below of:  • everyone who lived with you last year (other than you or your spouse)	ou last year (	other than yo	no or you	r spouse)	7	(		If add	itional spac	If additional space is needed check here	check her		and list on page 3
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	did not live w	in you last )	/ear						l o pe co	mpleted by	/ а Сепіпе	To be completed by a Certified Volunteer Preparer	r Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Date of Birth Relationship to Number of mm/dd/yy) you (for months example: son, lived in daughter, your home parent, none, last year etc)	Number of months lived in your home last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person?	Did this person provide more than 50% of his/ her own support?	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(q)	(c)	(p)	(e)	(£)	(a)	(h)	(i)	(	(yes/no)			(yes/no)
<b>MACKENZIE MARTIN</b>	06/06/04	SON	12	YES	YES	S	YES	NO					
ZACK MARTIN	11/27/91	SON	12	YES	YES	Ø	ON .	YES					
	Voluntee To	Volunteers are trained to provide high quality service and uphold the highest ethical standards.  To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u> or call toll free	ed to pro	ovide hig	h quality the IRS,	service a email us	nd upho	ld the high tax@irs.gc	nest ethica	l standards II free	ı.i.		
Catalog Number 52121E					www.irs.gov	s.gov					For	m 13614-C	Form 13614-C (Rev. 10-2015)

Page 2																				Other																					Form <b>13614-C</b> (Rev. 10-2015)
No   Ilneura   Chack annonviate how for each question in each eaction	Date III In come I set Ven Ven Ven Ven Control Date III	spouse) R		; ·	 	☐ 4. (B) Interest/Dividends fro	[ ] 5. (B) Refund of state/local income taxes? (Form 1099-G)	[	7. (A) Self-Employment income? (Form 1099-MISC, cash)	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?	9. (A) Income (or loss) from the sale of Stocks, Bonds 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) 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, Sch K-1, royalties, foreign income, etc.) Specify	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?   Ves	2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B)	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)	5. (B) Medical expenses? (including health insurance premiums)		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)	8. (B) Charitable contributions?	9. (B) Child or dependent care expenses such as daycare?	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	11. (A) Expenses related to self-employment income or any other income you received?	12	– Life Events – Last Year, Did You <i>(or Your Spouse)</i>	1 (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)		3 (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)	1			7. (A) Receive the First Time Homebuyers Credit in 2008?	□ 8. (B) Make	≀ │     │       ।	Catalog Number 52121E Form 13
				<b>X</b>	X I	X	X	X	X	X	×	X			X	X	X	Part IV -	×	×	X	X	X	X	X	X		X	X	X		X	X	X	X	×	X	X	X	X	log Nur
262	2 6	<u> </u>	<b>X</b> [			Ц	Ш	Ш	Ц	Ш	Ш	Ш	X	X	Ш	Ш	Ш	Par		Ш	Ш	Ш	Ш	Ш	Ц	Ш	X		Ш		Part V		Ш	Ц	Ш	Ш	Ш		Ш		Cata

												Page 3
Yes	9 N	Unsure	Check appr	No Unsure Check appropriate box for each question in each section	each questic	on in each sec	tion					
Part \	/I - He	alth Ca	re Coverage -	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)	you, your sp	onse, or depe	ndent(s)					
×			1. Have hea	1. Have health care coverage?	ge?							
	×		2. Receive	2. Receive one or more of these forms? (Check the box)	these forms? (	(Check the box	()   Form 1095-B		Form 1095-C			
	×		3. Have cov	3. Have coverage through t	the Marketplac	ce (Exchange)?	h the Marketplace (Exchange)? [Provide Form 1095-A]	15-A]				
			3a. If yes, Ha	ave an exemptic	on granted by	the Marketplac	3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]	ion certificate	number (ECN)]			
			3b. If Yes, Ri	eceive an advar	nced payment	from the Marke	3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?	your monthly h	nealth care payn	nents?		
			3c. If yes, Is	everyone listed	on your Form	1095-A being	3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?	return?				
Visit	http://	/www.h	ealthcare.gov	// or call 1-800-	318-2596 for	more informal	Visit <u>http://www.healthcare.gov/</u> or call 1-800-318-2596 for more information on health insurance coverage options and assistance.	Irance covera	ge options and	l assistance.		
If yo.	u're re tal sta	eceiving Itus or f	g advance pay family size ch	ments of the panges, to your	remium tax o	credit to help r	lf you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such a marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance	surance cover make sure yo	rage, you shou ou are getting tl	ld report life on the proper amount	If you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance	соше,
payr	payments.											
To be	Comp	pleted by	y a Certified Vo	lunteer Prepare	r (Use Publicatie	on 4012 and che	ck the appropriate bo	x(es) indicating t	the health care co	verage status fo	To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating the health care coverage status for everyone listed on the return.)	e return.)
Nai	ne (Lis	st deper	Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Ye (circle mont)	Part Year Coverage (circle months with coverage)	Exemptio exemp	Exemption(circle months exemption applies)		Notes	
Taxpayer	ayer					JFMAM	JJASOND	JFMAMJJ	JJASON	٥		
Spouse	se					JFMAM	JJASOND	JFMAM	JJASON	0		
Depe	Dependent					JFMAM	JJASO	JFMAM	JJASON	D		
Depe	Dependent					JFMAMJJA	JJASOND	JFMAMJ	JJASON	Q		
Depe	Dependent					FMAM	JJASO	∀ ⊠	A S 0			
Depe	Dependent					JFMAM	JJASOND	JFMAM	JJASON	0		
Part \	III – A	ddition	al Information	1 and Question	s Related to	the Preparatio	Part VII - Additional Information and Questions Related to the Preparation of Your Return					
1. Pre	sident	tial Elect	1. Presidential Election Campaign Fund (If you	Fund (If you ch	neck a box, yo	ur tax or refund	check a box, your tax or refund will not change)					
Ċĥ	eck he	ere if you	ı, or your spou	Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	, want \$3 to g	to to this fund	No.	Spouse □	L			
2. If y	ou are	due a r	2. If you are due a refund, would you like:	/ou like:					1			
. D	a. Direct o	a. Ulrect deposit			nd ol . lo pu	purchase U.S. Sav	b. To purchase U.S. Savings bonds		c. 10 split you	ur retund betwe	c. To split your refund between different accounts	s
Z 2	5 4									2		
5. II y	ou nav	ve a balo	ance due, wou	ila you like to m	ake a paymen	it alrectly from )	<ol> <li>If you have a balance due, would you like to make a payment directly from your bank account?</li> </ol>	Yes .	ov X	1		4
Many	answe	tax prepers will	be used only	Many free tax preparation sites operate by receiving gra Your answers will be used only for statistical purposes.	elving grant ourposes.	money. The da	ata from the follow	ıng questions	s may be used	by this site to	Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.	ints.
4. Oth	er tha	in Englis	4. Other than English, what language is spoken	age is spoken ir	in your home?	NONE					☐ Prefer not to answer	wer
5. Are	o nok	ог а теп	nber of your ho	5. Are you or a member of your household considered disabled?	lered disabled	l? ⊠ Yes	% □	☐ Prefer no	Prefer not to answer		]	
Additi	onal α	Additional comments	ts									
Catalog	Nimbe	Catalog Number 52121E	,,			>	VOD SIJ WWW				Form 13614-C (Pay 10.2015)	10.2015)
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# Part VIII - IRS Certified Volunteer Quality Reviewer Section

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

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

Certified Volunteer Preparer's name/initials (optional)

SIDN is correct on the return

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

Additional Tax Preparer notes

### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

www.irs.gov

Form 13614-C (Rev. 10-2015)

Catalog Number 52121E

		a Employee's social security number 259-XX-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use		the IRS website at irs.gov/efile
100	loyer identification number (El	IN)	-	1 Wa	iges, tips, other compensation	2 Federal incom	
10000	6XXXXXX	10			35,300.00	2,300	
c Emp	loyer's name, address, and ZI	IP code		3 50	ocial security wages	4 Social security	
МА	RICOPA MEDICAL S	SERVICES			35,300.00	2,188	333 A
	0 WEST 29TH STRE			5 M	edicare wages and tips	6 Medicare tax v	
1000	JR CITY, STATE ZIP			7.0	35,300.00		.85
100	OR CITT, STATE ZIF	13		7 50	ocial security tips	8 Allocated tips	
d Cont	rol number			9		10 Dependent car	re benefits
TEI 129 YO	loyee's first name and initial  RESA MARTIN  PENNINGTON PLA  UR CITY, STATE ZII	P	Suff.	13 Statement   14 Oth			ns for box 12 788.00
15 State	Employer's state ID numb	er 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	35-6XXXXXX	35,300.00	1,472.00				
	N-2 Wage and Statement	Tax t	5072	,	Department of	of the Treasury—Intern	al Revenue Service

	5	43-XX-XXXX	OMB No. 1545	-0008	FAST! Use	* file www.ii	rs.gov/efile
100	loyer identification number (EIN)			1 Wa	ges, tips, other compensation	2 Federal income 200.0	
(0.000	-0XXXXXX  loyer's name, address, and ZIP code			2 0-	1,700.00 cial security wages	4 Social security t	
c Emp	oyer's name, address, and ZIP code			3 30	1,700.00	4 Social security to	
ITA	SCA CO			5 Me	edicare wages and tips	6 Medicare tax wi	Ĭ
25	MPERIAL LANE			0 1110	1,700.00	24.6	
YO	UR CITY, STATE ZIP			7 So	cial security tips	8 Allocated tips	<del></del>
d Conf	trol number			9		10 Dependent care	benefits
129 YO	AM MARTIN D PENNINGTON PLACE UR CITY, STATE ZIP  ovee's address and ZIP code			13 State emp		12b	
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam
YS	40-0XXXXXX	1,700.00	67.00				
	N-2 Wage and Tax Statement  -To Be Filed With Employee's		2015		Department of	of the Treasury—Interna	I Revenue Servic

PAYER'S name, street address, city o or foreign postal code, and telephone		1 Unemplo	yment compensation	OME	3 No. 1545-0120	Cantair
STATE UNEMPLOYMENT		\$ 3,000.	00	9	015	Certaiı Governmen
1000 GOVERNMENT PLA	AZA		local income tax credits, or offsets	\ E		Payment
YOUR CITY, STATE ZIP		\$		For	m 1099-G	er en anderste van
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 ar	nount is for tax year	4 Fe	deral income tax withh	eld Copy I
35-7XXXXXX	259-XX-XXXX			\$ 30	00.00	For Recipien
RECIPIENT'S name		5 RTAA pa	ayments	6 Ta	axable grants	This is important ta information and
TERESA MARTIN		\$		\$		being furnished to th
		7 Agriculti	ire payments		checked, box 2 is ade or business .	Internal Revenu Service. If you ar
Street address (including apt. no.)		\$			come ►	required to file a return
129 PENNINGTON PLAC	E	9 Market	gain			a negligence penalty of other sanction may be
City or town, state or province, country	y, and ZIP or foreign postal code	\$				imposed on you if th
YOUR CITY, STATE ZIP		10a State	10b State identification	on no.	11 State income tax with	miconino io tabianto ani
Account number (see instructions)					\$	the IRS determines the
			1		\$	reported

PAYER'S name, street address country, and ZIP or foreign pos KENT STATE BANK FO	tal code	\$	Gross distribu	00		18 No. 1545-0119	150.00	Distributions From ensions, Annuities, Retirement or Profit-Sharing
MARICOPA MEDICAL S 743 COLQUITT WAY YOUR CITY, STATE ZIF		2a \$	1,300.0			orm 1099-R		Plans, IRAs, Insurance Contracts, etc.
		2b	Taxable amou not determine			Total distribution	n 🗙	Copy B Report this
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ii in box 2a)	ncluded	4	Federal income withheld	tax	income on your federal tax return. If this form shows
38-2XXXXXX	259-XX-XXXX	\$			\$	260.00		federal income
RECIPIENT'S name TERESA MARTIN		5	Employee cont /Designated Ro contributions of insurance pren	oth or	6	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.
Street address (including apt. n 129 PENNINGTON PLA		7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to the Internal
City or town, state or province, co YOUR CITY, STATE ZIF	ountry, and ZIP or foreign postal code	9a	Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Service.
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withh	eld	13	State/Payer's s	tate no.	14 State distribution \$
\$		\$						\$
Account number (see instructions	)	15 \$	Local tax withh	eld	16	Name of localit	у	17 Local distribution \$
		\$			0000000			\$

### **Stone's Child Care**

303 Twiggs Trail Your City, Your State Your Zip

December 31, 2015

Received from Teresa Martin:

\$1,575 for after-school care for Mackenzie Martin.

\$1,575 Total amount received for child care in 2015

Ellen Stone

EIN: 35-9XXXXXX

Teresa Martin	1234
129 Pennington Place	15-000000000
Your City, State 00000	20
PAY TO THE ORDER OF	\$
,(	DOLLARS
Adelphi Bank and Trust Anytown, State 00000 For	
:111000025 : 123456789	1234

### **Basic Scenario 8: Test Questions**

a.	Single
b.	Head of Household
C.	Married Filing Separately
d.	Married Filing Jointly
<b>21.</b> Za	ck is Teresa's qualifying child for which of the following benefits?
a.	Exemption for a dependent
b.	Child tax credit
C.	Earned income credit
d.	All of the above
<b>22.</b> Wh	nat is the total federal income tax withholding for Teresa's tax return? \$
<b>23.</b> Wh	nat is the credit for child and dependent care expenses on Form 2441, line 11?
a.	\$0
b.	\$315
C.	\$331
d.	\$362
	resa and her children did not have Minimum Essential Coverage (MEC) for two onths of the tax year. How does this affect her tax return?
a.	She must make an Individual Shared Responsibility Payment for herself.
b.	She must make an Individual Shared Responsibility Payment for Zack and Mackenzie.
C.	She must complete Form 8965 to claim the short coverage gap exemption.
d.	All of the above.
	nat is the amount of additional tax on the distribution from Teresa's 401(k), shown the Other Taxes section of Form 1040?
a.	\$0
b.	\$130
C.	\$260
d.	\$650

20. Which allowable filing status is most advantageous to Teresa?

### **Directions**

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

Note: When using the Link and Learn Taxes Practice Lab, complete the Social Security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the numbers provided by your instructor.

### **Interview Notes**

- Evan's wife moved out in 2014. Evan will not file a joint return with his wife.
- Evan paid all the costs of keeping up the home. His son, Noah, did not work and provided less than 50% of his own support.
- Evan has never taken a distribution from a retirement account and is not a student.
- In 2015, Noah was a first year student at Brown College, an eligible educational institution. He is pursuing a degree in Computer Science. Noah used his savings and the proceeds of a student loan to purchase course-related books for \$1,000, pay \$3,200 for room and board, and pay the \$1,800 tuition not covered by his scholarship. Noah does not have a felony drug conviction.
- Noah lived in a dorm on campus during the school year. Noah lived with Evan before he started attending college and during school breaks.
- The terms of Noah's scholarship state that it must be used to pay qualified tuition.
- Evan wants to know if he has enough deductions to itemize. He gives you receipts and statements for the following items he would like to deduct:
  - Unreimbursed doctor bills for Evan for \$300.
  - Unreimbursed prescription drugs for \$1,400.
  - Over the counter vitamins for \$150.
  - Safe deposit box for \$200.
  - A statement received from his church showing donations made throughout the year totaling \$1,500.
  - Receipt for donation of furniture in good, used condition to Goodwill. The estimated fair market value is \$240.
  - \$100 given to a friend for her daughter's medical bill.
  - Evan paid \$1,200 for homeowner's insurance.
- Evan is repaying a student loan from his technical school education. The loan was for qualified education expenses at an eligible institution.
- Evan and Noah were covered all year under a health care plan through Evan's employer.
- Evan did not itemize deductions last year.



Form <b>13614-C</b> (October 2015)		lnt;	ake/Ir	Department of the T	<u>®</u> ∞	Department of the Treasury - Internal Revenue Service Interview & Quality Reviev	Revenue S y Rev	Sury - Internal Revenue Service Quality Review Sheet	eet			OMB Number 1545-1964	mber 364
You will need:  • Tax Information such as Forms W-2, 1099, 1098.  • 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.	s Forms W-2, r ITIN letters f d driver's lice	1099, 1098 or all perso nse) for yo	ns on y	1, 1098. I persons on your tax retu for you and your spouse.	eturn. se.	Please     You are comple     If you be	completer responsite and a	Please complete pages 1-3 of this form. You are responsible for the information complete and accurate information. If you have questions, please ask the IR	of this formal e informal ormation.	orm. tion on you e IRS certif	ır return. P fied volunt	Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS certified volunteer preparer.	ide er.
Part I - Your Personal Information	nation												
1. Your first name EVAN		Σ	M.I. La J SV	Last name SWIFT					Telepho YOUR P	Telephone number YOUR PHONE #	Are you	a U.S. citiz	en? No
2. Your spouse's first name		Σ	M.I.	Last name					Telepho	Telephone number	ls your	spouse	a U.S. citizen? □ No
3. Mailing address						Apt # C	City YOUR CITY	>			State		ZIP code
4. Your Date of Birth	5. Your job title	le			6. Last ye	Last year, were you:	nc:			a. Full ti	Full time student		oN 🗵
08/10/1962	ELECTRICIAN	۸k			b. Totally	Totally and permanently disabled	mently di	sabled	Yes	9	c. Legally blind	□ Yes	
7. Your spouse's Date of Birth	8. Your spouse's	se's job title		0, 2	9. Last ye	9. Last year, was your spouse:	ur spouse	e. Dalded	\ \ \ \	a. Full ti	Full time student	Yes	oN C
10. Can anyone claim you or your spouse on their tax return?	our spouse on	their tax re	turn?	□ Yes	No No	0	□ Unsure		3		6.56		
11. Have you or your spouse:	, a	a. Been a victim of identity theft?	m of ide	ntity theft			% ⊠	b. Adopted a child?	a child?	□ Yes	% ⊠		
Part II - Marital Status and Household Information	Household	Informati	no										
1. As of December 31 of 2015,	ıis 🗆	Single (This in	cludes re	egistered	domestic	partnersh	ips, civil u	unions, or o	ther formal	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	ps under st	tate law)	
were you:	X		Did you	live with	your spoi	use during	any part	a. Did you live with your spouse during any part of the last six months of 2015?	ix months	of 2015?	□ Yes	oN ⊠	
			Was you	ur marria	ge recogr	nized unde	r the laws	b. Was your marriage recognized under the laws of the state(s) you are filing in?	e(s) you ar	e filing in?	⊠ Yes	oN 🗆	☐ Unsure
		Divorced Date o	<u>_</u>	Date of final decree	narate m	inal decree	agreeme	ţ					
		Widowed Y	£ 8	Year of spouse's death	eath								
2. List the names below of: • everyone who lived with you last year (other	ou last year (o	ther than yo	u or you	than you or your spouse)	3			If addii	ional spac	If additional space is needed check here	check her		and list on page 3
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	did not live wi	th you last y	ear						To be co	mpleted by	/ a Certifie	To be completed by a Certified Volunteer Preparer	r Preparer
Name (first, Jast) Do not enter your name or spouse's name below	Date of Birth Relationship to Number of (mm/dd/yy) you (for months example: son, lived in daughter, your home parent, none, last year etc)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Student I last year (//es/no)	Totally and Permanently I Disabled (yes/no)	Is this person a qualifying child/relative of any other person?	Did this person provide more than t 50% of his/ c support	Did this person thave less than \$4,000 than \$4,000 to of income?	Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(q)	(0)	(p)	(e)	(J)	(a)	(h)	(i)	yearnoj	(yes/no)			(yes/no)
NOAH SWIFT	26/60/90	NOS	∞	YES	YES	တ	YES	ON.					
	Volunteer To r	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 or call toll free	d to pro	vide hig	h quality the IRS,	service a	nd uphol	d the high ax@irs.go	est ethical	standards			
Catalog Number 52121E					www.irs.gov	s.gov					Form	13614-C	Form <b>13614-C</b> (Rev. 10-2015)

No Unsure of the Power of the P	Page 2				(\(\lambda\)					099-B)					Ajo		No	Roth IRA (B) Other												099-A)							
	Chark annonvista hov for earh allastion in earh cartion	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?	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? (Form 1099-MISC, cash)	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?	9. (A) Income (or loss) from the sale of Stocks, Bonds 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) 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)	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Spe	Ļ	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?   Yes		3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)	(B) Medical expenses?	6. (B) Home mortgage interest? (Form 1098)	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)	8. (B) Charitable contributions?	9. (B) Child or dependent care expenses such as daycare?	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	11. (A) Expenses related to self-employment modified any other modified you received:  12. (B) Pay any student loan interest? (Form 1098-E)	- Last Year, Did You (or	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)	B) Have Earned Income	(A) Purchase and install	(B) Live in an area that was affected by a natural disaster? (A) Receive the First Time Homehovers Credit in 20082	(B) Make estimated tax payments or apply last year's refund to this year's tax?	(A) File a federal return last year containing a "capital loss carryover" on Form 10	
	Ilneilig	come														xpense																					
		14		X	X	X	X	X	X	×	X	×	X	X D		Part IV – E				×					X	X	₫ 🗆	Part V - Lif	×	×	X	×	X	X E		×	J

										Page 3
Yes No Unsur	No Unsure Check appropriate box for each question in each section	opriate box for	r each questic	on in each set	ction					
Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)	are Coverage -	- Last year, dic	I you, your sp	onse, or depe	endent(s)					
	1. Have hea	1. Have health care coverage?	3ge?							
	2. Receive	2. Receive one or more of	these forms? (Check the box)	Check the box	x)   Form 1095-B		Form 1095-C			
	3. Have cov	3. Have coverage through	the Marketplac	ce (Exchange)	the Marketplace (Exchange)? [Provide Form 1095-A]	35-A]				
	3a. If yes, Ha	ave an exemption	on granted by	the Marketplac	3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]	ion certificate r	number (ECN)]			
	3b. If Yes, Ro	eceive an adva	nced payment	from the Mark	3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?	your monthly h	ealth care payn	ents?		
	3c. If yes, Is	everyone listed	on your Form	1095-A being	3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?	return?				
Visit http://www.healthcare.gov/ or call 1-800	healthcare.gov	// or call 1-800	-318-2596 for	more informa	-318-2596 for more information on health insurance coverage options and assistance.	Jrance covera	ge options and	assistance.		
If you're receivin marital status or payments.	ig advance pay family size ch	/ments of the   anges, to you	premium tax o	credit to help . Reporting cl	If you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.	surance cover make sure yo	age, you shoul ou are getting tl	d report life char ne proper amoun	nges, such as, inc ıt of advance	ome,
To be Completed k	by a Certified Vo	Junteer Prepare	r (Use Publication	on 4012 and che	To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating the health care coverage status for everyone listed on the return.)	x(es) indicating t	he health care co	verage status for ev	eryone listed on the r	eturn.)
Name (List dependents in the same order as in Part II)	endents in the s in Part II)	Coverage Entire Year	No Coverage	Part Y (circle mon	Part Year Coverage (circle months with coverage)	Exemptio exemp	Exemption(circle months exemption applies)		Notes	
Taxpayer				JFMAM	AMJJASOND	JFMAM	JJASON	٥		
Spouse				JFMAMJ	JJASOND	JFMAM	JJASON	O		
Dependent				JFMAMJ	JJASOND	JFMAM	JJASON	D		
Dependent				JFMAM	JJASON	M M	JJASO			
Dependent				JFMAM	JJASON	Σ	JJASO	۵		
Dependent				JFMAM	JJASOND	JFMAM	JASON	D		
Part VII - Addition	nal Information	n and Question	is Related to	the Preparation	Part VII - Additional Information and Questions Related to the Preparation of Your Return					
1. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)	ction Campaign	Fund (If you c	heck a box, yo	ur tax or refun	d will not change)					
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	ou, or your spou	ise if filing jointl	y, want \$3 to g	o to this fund	Non	Spouse				
2. If you are due a refund, would you like:	refund, would y	on like:								
a. Direct deposit	N N		D. 10 pu	purchase U.S.	b. To purchase U.S. Savings bonds		c. 10 split you	ir rerund between o	c. To split your retund between different accounts	
3. If you have a ba	lance due, wou	ld you like to m	ake a paymen	t directly from	3. If you have a balance due, would you like to make a payment directly from your bank account?	□ Yes	8 ⊠	1		
Many free tax preparation sites operate by receiving gra Your answers will be used only for statistical purposes.	paration sites I be used only	operate by rec for statistical	ceiving grant purposes.	money. The d	Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.	ring questions	may be used	by this site to app	ply for these grani	ts.
4. Other than English, what language is spoken	ish, what langu	age is spoken ii	in your home?	NONE					□ Prefer not to answer	e
5. Are you or a member of your household considered disabled?	mber of your ho	ousehold consid	dered disabled	? 🗆 Yes	% ⊠	☐ Prefer no	Prefer not to answer			
Additional comments	nts									
Catalog Number 52121E					www.irs.gov			For	Form <b>13614-C</b> (Rev. 10-2015)	10-2015)

Page 4

# Part VIII - IRS Certified Volunteer Quality Reviewer Section

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- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.

Direct Deposit/Debit and checking/saving account numbers are correct.

- SIDN is correct on the return
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

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

Catalog Number 52121E

Form 13614-C (Rev. 10-2015)

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		e's social security number	OMB No. 1545-0	Safe, accurat 008 FAST! Use	e, IRS	≁file	Visit the	e IRS website at rs.gov/efile
<b>b</b> Employer identification n	number (EIN)		<u> </u>	1 Wages, tips, other o				tax withheld
37-5XXXXXX				40,000.			2,300.0	7.77
c Employer's name, addre	ss, and ZIP code			3 Social security wa	_	4 Social	*	ax withheld
PACE CONSTRU	ICTION		-	41,900.	7.5	0.14.5	2,597.	
3604 FORREST 1				5 Medicare wages a 41.900.		6 Medic	607.5	
YOUR CITY, STA			-	7 Social security tip	14,173	8 Alloca		,,
100110111,017				7 Social security tip	5	o Alloca	iteu tips	
d Control number				9		10 Deper	ndent care	benefits
e Employee's first name ar	nd initial Last nan	ne	Suff. 1	1 Nonqualified plans	3	12a See i		s for box 12
EVAN JAMES S	WIFT		-	3 Statutory Retireme plan			1,0	00.00
847 MESA AVE	*****			employee plan	sick pay	DD	4.7	58.00
YOUR CITY, STA	ATE ZIP		1	4 Other		12c	1.000.0	
, ,						Cod		
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f Employee's address and	ZIP code							
15 State Employer's state		16 State wages, tips, etc.	17 State income	tax 18 Local wage	es, tips, etc.	19 Local inco	me tax	20 Locality nam
YS 37-5XXXXX	<b>(</b>	40,000.00	2,400.00					
W-2 Was	ge and Tax	=	2015		Department	of the Treasury	/—Interna	Revenue Service
orm WW - Stat	tomont		-					

RECIPIENT'S/LENDER'S name, street a country, ZIP or foreign postal code, and FIRST MORTGAGE CO 9800 STONEHILL WAY YOUR CITY, STATE ZIF	MPANY	* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.  **Gaution: The amount shown may be not be not shown and the sound in the security of the secur	Mortgage Interest Statement
RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)*	Сору В
37-6XXXXXX PAYER'S/BORROWER'S name	208-XX-XXXX	\$ 6,552.00  2 Points paid on purchase of principal residence	For Payer/Borrower
EVAN JAMES SWIFT Street address (including apt. no.) 847 MESA AVE		\$ 3 Refund of overpaid interest \$	The information in boxes 1. 2, and 3 is important tas information and is being furnished to the interna Revenue Service. If you are required to file a return, a negligence penalty or othe sanction may be imposed or you if the IRS determines
City or town, state or province, coun YOUR CITY, STATE ZII		4 REAL ESTATE TAX: \$1,954	that an underpayment of tax results because you overstated a deduction for this mortgage interest or for
Account number (see instructions)		5	these points or because you did not report this refund of interest on your return.
Form 1098 (keep for	or your records) www.ir	S.gov/form1098 Department of the Trea	sury - Internal Revenue Service

FILER'S name, street address, city or foreign postal code, and telephone no	town, state or province, country, ZIP or imber	Payments received for qualified tuition and related expenses	OMB No. 1545-1574	
BROWN COLLEGE		\$ 11,800.00	2015	Tuitio
10 COLLEGE AVE YOUR CITY, STATE ZIP		2 Amounts billed for qualified tuition and related expenses		Statemen
		\$	Form 1098-T	
FILER'S federal identification no.	STUDENT'S social security number	3 If this box is checked, your e		Copy I
37-7XXXXXX	209-XX-XXXX	has changed its reporting me	ethod for 2015	For Studer
STUDENT'S name  NOAH RYAN SWIFT		4 Adjustments made for a prior year	5 Scholarships or grants \$ 10,000.00	This is importar tax informatio and is bein
Street address (including apt. no.)  847 MESA AVE		6 Adjustments to scholarships or grants	7 Checked if the amount in box 1 or 2 includes	furnished to th Internal Revenu Service. This for
City or town, state or province, count YOUR CITY, STATE ZIF		for a prior year	amounts for an academic period beginning January - March 2016 ▶	may be used t complete Form 886 to claim educatio
Service Provider/Acct. No. (see instr.		\$ 9 Checked if a graduate	10 Ins. contract reimb./refund	credits. Give it to the tax preparer or use it
	half-time student		\$	prepare the tax return



### **Statement of Account**

December 31, 2015

Noah R. Swift

Student ID 209-XX-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2015	Tuition – Fall Semester 2015	+\$11,800.00	
08/30/2015	Room & Board – Fall Semester 2015	+\$ 3,200.00	
08/30/2015	Scholarship		-\$10,000.00
08/30/2015	Student loan		-\$ 5,500.00
09/02/2015	Campus Bookstore charge to student account	+\$ 1,000.00	
09/03/2015	Payment - check #1234		-\$ 500.00

12/31/2015 Account Balance.....\$0.00

RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post		OMB No. 1545-15	
FINANCIAL AID PARTN 666 LINCOLN YOUR CITY, STATE ZIF		20 <b>15</b>	Statemen
RECIPIENT'S federal identification no.  38-9XXXXXX	BORROWER'S social security number 208-XX-XXXX	1 Student loan interest received by lender \$ 700.00	Copy I
EVAN JAMES SWIFT  Street address (including apt. no.)  847 MESA AVE  City or town, state or province, count YOUR CITY, STATE ZIP	ry, and ZIP or foreign postal code		This is important ta information and is bein furnished to the Intern. Revenue Service. If yo are required to file return, a negligenc penalty or oth sanction may b imposed on you if the IRS determines that a underpayment of ta results because yo
Account number (see instructions)		2 If checked, box 1 does not include loan originati fees and/or capitalized interest for loans made b September 1, 2004	on overstated a deduction
Form 1098-E (k	eep for your records)	www.irs.gov/form1098e Department of the	he Treasury - Internal Revenue Service

### **Basic Scenario 9: Test Questions**

	a.	\$10,692
	b.	\$12,406
	C.	\$12,646
	d.	\$13,346
27.	Са	n Evan claim Head of Household filing status?
	a.	No, because he is married.
	b.	No, because Noah did not live at home for the whole year.
	C.	No, because Evan did not pay Noah's educational expenses.
	d.	Yes, because Evan is considered unmarried, has a qualifying person and meets all the other required tests
28.	То	compute the American opportunity credit, which of Noah's expenses qualify?
	a.	Tuition and fees paid by the scholarship
	b.	Room and board
	C.	Course-related books
	d.	All of the above
29.	Wh	nat is Evan's retirement savings contributions credit? \$
30.		nat is the amount of Evan's student loan interest deduction from Form 1040, ge 1? \$

26. What is the total of Evan's itemized deductions on Schedule A, line 29?

### **Basic Course Retest 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: Wendy Gordon**

### **Interview Notes**

- · Wendy is 20 years old, single, and a U.S. citizen with a valid Social Security number.
- On Wendy's Intake and Interview sheet, she answered "Unsure" to the question, "Can anyone claim you or your spouse on their tax return?"
- During the interview with Wendy, you determine the following facts:
  - Wendy was a full-time student during 2015.
  - Her only income was \$6,500 in wages.
  - She lived with her parents all year, but they told her they will not claim her on their 2015 return. Wendy's parents are required to file a return.
  - Wendy does not provide more than half of her own support.

### **Basic Scenario 1: Retest Questions**

- 1. Wendy can claim one personal exemption on her 2015 tax return.
  - a. True
  - b. False
- **2.** Using Publication 4012, Who Must File tab, Chart B, Wendy has a filing requirement and must file a tax return.
  - a. True
  - b. False

### **Interview Notes**

- Joanne is 32, unmarried, and earned \$40,000 in wages.
- Joanne's 67-year-old single father, John, lives in his own apartment in Seattle.
- Joanne provided more than half of her father's support and all the cost of keeping up her father's home.
- · John's only income was \$6,800 in Social Security benefits.
- None of John's Social Security income is taxable, and he is not required to file a tax return.
- Joanne had qualified employee health insurance coverage for all of 2015. John had Medicare Parts A and B coverage all year.
- Joanne and John are U.S. citizens and have valid Social Security numbers.

### **Basic Scenario 2: Retest Questions**

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

### **Basic Scenario 3: Mike Hastings**

### **Interview Notes**

- Mike is 45 and made \$19,000 in wages in 2015. He is single and pays all the cost of keeping up his home.
- Mike's daughter, Brittany, lived with Mike all year.
- Brittany's son, Hayden, was born in November 2015. Hayden lived in Mike's home since birth.
- Brittany is 18, single, and had \$1,700 in wages in 2015.
- Mike provides more than half of the support for both Brittany and Hayden.
- Mike, Brittany, and Hayden are all U.S. citizens with valid Social Security numbers.

### **Basic Scenario 3: Retest Questions**

- 5. Can Brittany claim Hayden as a dependent?
  - a. No, because Hayden didn't live with Brittany for more than 6 months.
  - b. No, because Brittany qualifies as Mike's dependent.
  - c. Yes, because Brittany had earned income.
  - d. Yes, because Brittany is Hayden's mother.
- 6. Mike has no qualifying children for the earned income credit.
  - a. True
  - b. False

### **Interview Notes**

- Paul, age 24, and Jessica, age 22, are married and want to file a joint return.
- They have one child, Naomi, who is 3 years old and lived with them all year.
- Paul and Jessica lived in the U.S. all year and have Individual Taxpayer Identification Numbers (ITINs). They are not U.S. citizens and are not lawfully present in the U.S.
- Paul earned \$32,000 in wages. They had no other income.
- Paul and Jessica provided all the support for Naomi.
- Naomi has a Social Security number and is a U.S. citizen.
- Paul and Jessica did not have any health insurance in 2015. Naomi had minimum essential coverage (MEC) all year.

### **Basic Scenario 4: Retest Questions**

- **7.** Because they did not have health insurance, Paul and Jessica must make a shared responsibility payment.
  - a. True
  - b. False
- 8. Paul and Jessica are not eligible to claim the earned income credit.
  - a. True
  - b. False
- 9. May Paul and Jessica claim Naomi as a dependent on their tax return?
  - a. Yes, because Naomi is their qualifying child.
  - b. Yes, because Naomi is their qualifying relative.
  - c. No, because Jessica had no earned income.
  - d. No, because Paul and Jessica are not U.S. citizens.

### **Basic Scenario 5: Jim Wells and Sally Fulton**

### **Interview Notes**

- Jim and Sally are not married. They lived together all year.
- Sally had \$5,000 in earned income during 2015. Jim earned \$30,000 in wages.
- Jim and Sally have two children. Tyler is 10 years old, and Jamie is 8.
- Tyler and Jamie lived with Jim and Sally for all of 2015.
- Tyler and Jamie did not provide over half of their own support.
- Jim paid all the rent, utilities, groceries, and other household expenses, which totaled \$16,000. Sally paid none of the household expenses.
- Jim and Sally agreed they would each claim one child on their individual tax returns.
- Jim, Sally, Tyler and Jamie are all U.S. citizens with valid Social Security numbers.

### **Basic Scenario 5: Retest Questions**

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

### **Basic Scenario 6: Melinda Armstrong**

### **Interview Notes**

- Melinda is single and employed as a clerk.
- Melinda earned \$47,000 in wages, and had no other income.
- In 2015, she took a computer class at the community college to improve her job skills.
- She has a student account statement showing she paid \$900 for tuition.
- She paid \$300 for a course book that she ordered from an online bookseller. Purchase of the book was not a requirement of enrollment.
- She also paid \$50 for a parking permit that was not a requirement of enrollment.
- Melinda does not have enough deductions to itemize.
- Melinda is a U.S. citizen with a valid Social Security number.

### **Basic Scenario 6: Retest Questions**

- 12. Melinda is eligible to claim the lifetime learning credit.
  - a. True
  - b. False
- **13.** Melinda's only qualified educational expense for the lifetime learning credit is \$900 for tuition.
  - a. True
  - b. False

### **Directions**

Read the scenario information for Warren and Shirley Graves beginning on page 27.

14.	Wa	rren's Identity Protection PIN must be entered as part of their joint tax return.
	a.	True
	b.	False
15.		e \$9 of savings account interest is required to be included on the return even ugh no Form 1099-INT was issued.
	a.	True
	b.	False
16.	The	e taxable amount of Warren's Social Security income is \$17,000.
	a.	True
	b.	False
17.	Wa tion	rren is over 65, therefore, what is the amount of the Graves' standard deduc-
	a.	\$9,250
	b.	\$12,600
	C.	\$13,850
	d.	\$15,100
18.		rren and Shirley want to avoid having a balance due next year. Which of the owing can they do?
	a.	They can make estimated tax payments.
	b.	Warren can submit Form W-4V to have taxes withheld from his Social Security.
	C.	Shirley can submit Form W-4 to have additional tax withheld from her pay.
	d.	All of the above
19.	ls t	here a shared responsibility payment on the Graves' Form 1040, page 2?
	a.	Yes

b. No

use?

### **Directions**

Read the information	for Teresa	Martin	beginning	on page 36.

	a.	Yes
	b.	No
21.	Ter	esa can claim Zack as a qualifying child for the earned income credit.
	a.	True
	b.	False
22.	Wh	at is the total federal income tax withholding on Teresa's tax return?
	a.	\$260
	b.	\$300
	c.	\$2,500
	d.	\$3,060
23.		at is the amount of the credit for child and dependent care expenses on Form 11, line 11? \$
24.	Ter	esa qualifies for the short coverage gap exemption.
	a.	True
	b.	False
25.		esa must pay a 10% additional tax on the distribution from her 401(k) because is under 59 1/2 years old and does not qualify for an exception.
	a.	True
	b.	False

20. Is Head of Household the most advantageous allowable filing status Teresa can

### **Basic Scenario 9: Retest Questions**

### **Directions**

Read the information for Evan James Swift, beginning on page 45.

2	26. Eva	an's total for itemized deductions on Schedule A, line 29 is \$12,646.
	a.	True
	b.	False
2	27. Eva	an must file Married Filing Separately.
	a.	True
	b.	False
2	<b>28.</b> Ro	om and board costs are qualifying expenses for the American opportunity credit.
	a.	True
	b.	False
2		e amount of Evan's retirement savings contributions credit from Form 8880, line is \$190.
	a.	True
	b.	False
3	<b>30.</b> Eva	an's student loan interest deduction from Form 1040, page 1 is \$700.
	a.	True
	b.	False

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### **Advanced Course Scenarios and Test Questions**

### **Directions**

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

### **Advanced Scenario 1: Bill Flagler**

### **Interview Notes**

- Bill is 22 years old, single, and a U.S. citizen with a valid Social Security number.
- On Bill's Intake and Interview sheet, he answered "Unsure" to the question, "Can anyone claim you or your spouse on their tax return?"
- During the interview with Bill, you determine the following facts:
  - Bill was a full-time student during 2015.
  - He earned \$7,000 wages and had interest income of \$10 from a savings account.
  - He lived with his parents all year, but they told him they will not claim him on their
     2015 return. Bill's parents are required to file a return.
  - Bill does not provide more than half of his own support.

### **Advanced Scenario 1: Test Questions**

- 1. Bill can claim one personal exemption on his 2015 tax return.
  - a. True
  - b. False
- 2. Bill has a filing requirement and must file a tax return.
  - a. True
  - b. False

### **Interview Notes**

- Julia is 46 and made \$32,000 in wages in 2015. She is single and pays all the cost of keeping up her home.
- · Julia's daughter, Beth, lived with Julia all year.
- Beth's baby, Piper, was born in November 2013. Piper lived in Julia's home since birth.
- Beth is 27, single, and had no income in 2015. She is not disabled.
- Julia provides more than half of the support for both Beth and Piper.
- Julia, Beth, and Piper are all U.S. citizens with valid Social Security numbers.
- Julia and Piper had health insurance that qualified as minimum essential coverage.
   Beth did not have health insurance at all in 2015.

### **Advanced Scenario 2: Test Questions**

- 3. Who can claim Piper as a dependent?
  - a. Beth can claim Piper because she is Piper's mother.
  - b. Julia can claim Piper; Beth cannot claim Piper because Beth qualifies as Julia's dependent.
  - c. Julia cannot claim Piper because Piper is not Julia's child.
  - d. No one can claim Piper.
- 4. Who can Julia claim as a qualifying child(ren) for the earned income credit?
  - a. Julia has no qualifying children.
  - b. Julia can claim Beth, but not Piper.
  - c. Julia can claim Piper, but not Beth.
  - d. Julia can claim both Beth and Piper.
- **5.** Beth did not have health insurance at all in 2015. How does this affect Julia's return?
  - a. There is no effect because Julia cannot claim Beth as a dependent.
  - b. Julia must claim a coverage exemption for Beth or make a shared responsibility payment.
  - c. It does not affect Julia's return. Beth will have to claim a coverage exemption or make the shared responsibility payment on her own return.
  - d. It doesn't affect Julia's return because Beth is over age 26.

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### **Advanced Scenario 3: George and Maria Newton**

### **Interview Notes**

- George and Maria are married and want to file a joint return.
- They have one child, Isabel, who is 5 years old and lived with them all year.
- George and Isabel are U.S. citizens and have valid Social Security numbers.
- Maria lives with George and Isabel in the U.S. but is not lawfully present in the U.S and has an Individual Taxpayer Identification Number (ITIN).
- Maria did not have any health insurance for all of 2015. George and Isabel had Minimum Essential Coverage (MEC) all year.
- George earned \$37,000 in wages, and had no other income. Maria had \$5,000 in earned income.
- · George and Maria provided all the support for Isabel.

### **Advanced Scenario 3: Test Questions**

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

### **Advanced Scenario 4: Chad Forsyth**

### **Interview Notes**

- Chad is single and employed as a clerk.
- Chad earned \$36,000 in wages, and had no other income.
- In 2015, he took a computer class at the local university to improve his job skills.
- Chad has a receipt showing he paid \$1,095 for tuition. He paid for all his educational expenses and did not receive any assistance or reimbursement.
- He paid \$350 for a course book from an online bookseller. Purchase of the book was not a requirement of enrollment.
- Chad paid \$90 for a parking permit. It was not a requirement of enrollment.
- · Chad does not have enough deductions to itemize.
- He is a U.S. citizen with a valid Social Security number.

### **Advanced Scenario 4: Test Questions**

IIa	110	4. Test Questions
	8.	Chad is eligible to claim the American opportunity credit.
		a. True
		b. False
	9.	How much does Chad have in qualified educational expenses for the lifetime learning credit? \$

### **Directions**

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

Note: When using the Link & Learn Taxes Practice Lab, complete the Social Security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the numbers provided by your instructor. Complete Form 1040 and the appropriate forms, schedules, and worksheets to answer each of the following questions.

### **Interview Notes**

- In September 2015, Matthew enrolled in college to pursue a bachelor's degree. He
  had no other post-secondary education. Brown College is a qualified educational
  institution.
- · Matthew does not have a felony drug conviction.
- Matthew brought a Form 1098-T and an account statement from the college. The
  Form 1098-T includes the amount billed for the Spring 2016 semester. Matthew has
  not yet paid this amount.
- The terms of Matthew's scholarship require that it be used to pay for tuition.
- Matthew took a distribution from his IRA to pay for some of his education expenses.
   All his IRA contributions were deductible in the year he made them.
- For the purposes of this scenario, assume Matthew lives in the lower 48 states.
- Matthew underestimated his 2015 income when he purchased insurance through the Marketplace.
- Matthew purchased minimum essential health care coverage through the Marketplace.
- Matthew was solvent at the time the credit card debt was cancelled.



Form <b>13614-C</b> (October 2015)		Inta	Department of the Intake/Interview	partment of tervi	Š Š	Department of the Treasury - Internal Revenue Service nterview & Quality Review	Revenue S y Rev	>	Sheet			OMB Number 1545-1964	Imber 964
You will need:  • Tax Information such as Forms W-2, 1099, 1098.  • 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.	Forms W-2, 1 ITIN letters fo d driver's licen	099, 1098. r all perso se) for you	ns on yo	our tax r	eturn. se.	Please     You are comple     If you h	completer response and a grave and a	e pages 1 sible for the ccurate in stions, ple	Please complete pages 1-3 of this form You are responsible for the information complete and accurate information. If you have questions, please ask the IR	Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS certified volunteer preparer.	ur return. F fied volun	lease prov	ride er.
Part I - Your Personal Information	nation												
1. Your first name MATTHEW		M.I.		Last name					Telepho Your I	Telephone number YOUR PHONE #		Are you a U.S. citiz	citizen?
2. Your spouse's first name		M.I.		Last name					Telepho	Telephone number	27/201	sbonse	a U.S. citizen? □ No
3. Mailing address 235 STONEHILL			Š			Apt # C	City YOUR CITY	>	6:		State YS	IZ X	ZIP code
4. Your Date of Birth 12/28/1977	5. Your job title ASSISTANT MA	MANAGER		0 11	6. Last ye b. Totally	Last year, were you: Totally and permanently disabled	ou: inently di	-	Yes	ž	a. Full time student	t X Yes	% N □ X S
7. Your spouse's Date of Birth	8. Your spouse's	e's job title		0, 1	9. Last ye	Last year, was your spouse:     Totally and permanently disabled.	ur spouse	Polyto		ej S	Full time student	t Yes	
10. Can anyone claim you or your spouse on their tax return?	our spouse on t	heir tax ret		Yes			Unsure		100		Salay Silay		
11. Have you or your spouse:	a.	a. Been a victim of identity theft?	n of iden	itity theft			1000	b. Adopted	Adopted a child?	□ Yes	%  X		
Part II - Marital Status and Household Inf	Household	nformation	2										
1. As of December 31 of 2015, were you:	Single  Marrier  Divorce  Legally  Widow		includes registered don a. Did you live with your b. Was your marriage ra Date of final decree arated Date of separar	gistered live with ir marria al decree ate of se ouse's de	domestic your spou ge recogr ge recogr garate ma	registered domestic partnerships, civil unit of the with your spouse during any part of four marriage recognized under the laws of final decree  Date of separate maintenance agreement spouse's death	ips, civil tany part r the laws	of the last s of the sta	includes registered domestic partnerships, civil unions, or other formal relationsh a. Did you live with your spouse during any part of the last six months of 2015? b. Was your marriage recognized under the laws of the state(s) you are filing in? Date of final decree arrated Date of separate maintenance agreement Year of spouse's death	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  a. Did you live with your spouse during any part of the last six months of 2015?   b. Was your marriage recognized under the laws of the state(s) you are filing in?   b. Yes   v. Y	ips under sta	tate law) s	□ Unsure
<ul><li>2. List the names below of:</li><li>• everyone who lived with you last year (other than you or your spouse)</li></ul>	ou last year (oth	er than you	ı or your	(esnods	-	(	(	If add	litional spac	If additional space is needed check here $\square$ and list on page 3	d check her	e 🗌 and lis	t on page 3
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	did not live with	you last ye	ear						To be cc	To be completed by a Certified Volunteer Preparer	y a Certifie	d Voluntee	r Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth Relationship to Number of US (mm/dd/yy) you (for months Citic example: son, lived in (yea daughter, your home parent, none, last year etc).	Relationship to you (for example: son, I daughter, parent, none, I etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Student Bast year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying childrelative of any other person? (yes/no)	Did this person provide more than 50% of his/ her own support?	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(a)	(0)	(p)	(e)	(£)	(6)	(h)	0		(yes/no)			(yes/no)
	Volunteers ar To repo	are traine	d to proviced behavior	vide hig avior to	h quality the IRS.	service a	nd uphol	d the high	e trained to provide high quality service and uphold the highest ethical stand rt unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free	e trained to provide high quality service and uphold the highest ethical standards. It unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free	, i		

De   Unsure   Check appropriate box for each question in each section	Page 2		Î													Other														Form <b>13614-C</b> (Rev. 10-2015)
	Mo Hacties Chook anarousists have for	II – Income – Last Year, Did You (or Yo	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?	2	🛛 🗀 🗎 3. (B) Scholarships? (Forms W-2, 1098-T)	 0	6. (B) Alimony income or	7. (A)	 6	10. (B) Disability income?	11. (A)		15	Expenses - La	X   C   1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? C Yes	Contributions to a retirement account?  IRA (A)  401K (B)		2	9	7.					€ (€)	4.	 <ul> <li>□ (B) Live in an area that was affected by a natural disaster?</li> </ul>	7. (A) Receive the First Time Homebuyers Credit in 2008?  8. (B) Make estimated tax payments or apply last year's refund to this year's tax?	9. (A) File a federal return last year containing a "capital loss carryover" on Form 10	Catalog Number 52121E Form 13614-1

Yes	N	Unsure	No  Unsure   Check appropriate box for each question in each section	riate box for	each questic	on in each sec	tion						
Part	VI - H	salth Ca	Part VI - Health Care Coverage - Last wear did voll volls shoulse or dependent(s)	act year did	VOII VOIII SD	ouse or dene	indent(c)						
			1 Have healt	1 Have health care coverage?	you, your ap	odae, or depo	(e)mem(s)						
	2		2 Pereive on	or more of	hoco forme?	Deceive one or more of these forms? (Check the box)	1005 B		Form 1005 C				
	3 [		Z. INSCSIVE OF		diese ionins:	Cliech tile box	, in [ ] [ ]		0-0601				
X			3. Have cover	rage through 1	the Marketpia	ce (Exchange)	<ol> <li>Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</li> </ol>	95-A]					
	X		3a. If yes, Have	e an exemptic	on granted by	the Marketplac	3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]	tion certifica	te number	(ECN)]			
X			3b. If Yes, Rec	eive an advar	nced payment	from the Mark	3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?	your monthl	y health c	are payme	nts?		
×			3c. If yes, Is ev	reryone listed	on your Form	1095-A being	3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?	return?					
Visi	t http:	//www.h	Visit http://www.healthcare.gov/ or call 1-80		318-2596 for	more informa	0-318-2596 for more information on health insurance coverage options and assistance.	urance cove	erage opti	ons and a	issistance.		
If you	u're r ital sta	eceiving atus or f	g advance paymamily size chan	nents of the pages, to your	remium tax o	credit to help   . Reporting ch	If you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance	surance co	verage, yo	ou should Jetting the	report life c	nanges, such as unt of advance	, income,
pay	payments.	, ž											
Tob	e Com	pleted by	y a Certified Volu	nteer Preparer	· (Use Publication	on 4012 and che	To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating the health care coverage status for everyone listed on the return.)	x(es) indicatir	ng the healt	th care cove	rage status for	everyone listed on	the return.)
Na	me (L	ist deper order as	Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Ye (circle mont	Part Year Coverage (circle months with coverage)	Exemp	Exemption(circle months exemption applies)	months plies)		Notes	
Тахр	Taxpayer					JFMAM	MJJASOND	JFMA	AllM	N 0 S	٥		
Spouse	Ise					JFMAM	JJASOND	JFMAM	AllM	N 0 S	٥		
Dep	Dependent	ı,				JFMAM	JJAS	JFMA	MJJA	S O N	D		
Dep	Dependent	,				M M	JJAS	JFMA	MJJA	S 0 N	D		
Dep	Dependent	_				⋖	JJASON	M M	MJJA	N 0 S	٥		
Dep	Dependent					JFMAM	JJASOND	JFMA	MJJA	N 0 S	٥		
Part	VII - A	Addition	al Information a	and Question	s Related to	the Preparation	Part VII - Additional Information and Questions Related to the Preparation of Your Return						
- 모 유	esiden eck he	ntial Electerer	Presidential Election Campaign Fund (If you check a box, your tax or refur Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	und (If you che if filing jointly	neck a box, yo	o to this fund	<ol> <li>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</li> </ol>	esnods	Φ				
2. If \	on are	e due a r	2. If you are due a refund, would you like:	u like:									
, a	Direct	a. Direct deposit			b. To	purchase U.S.	b. To purchase U.S. Savings Bonds		c. To	split your	refund betwe	c. To split your refund between different accounts	nnts
	□ Yes	_	% ×		□ Yes	es 🛚 🔻	No		□ Yes	,es	<b>%</b> ⊠		
3. If)	on ha	ve a bala	3. If you have a balance due, would you like to		аке а раутеп	t directly from	make a payment directly from your bank account?	□ Yes		No M			
Man	y free answ	tax prep	Many free tax preparation sites operate by receiving gra Your answers will be used only for statistical purposes.	perate by rec	eiving grant ourposes.	money. The d	Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.	ving questic	ons may b	e used by	this site to	apply for these	grants.
4. Ot	her tha	an Englis	4. Other than English, what language is spoken in your home?	e is spoken in	your home?	NONE						Prefer not to answer	answer
5. Ar	o nod e	or a men	5. Are you or a member of your household considered disabled?	sehold consid	ered disabled	S □ Yes	% ×	□ Prefer	Prefer not to answer	wer		1	
Addit	ional	Additional comments	\$2										
Catalo	g Numb	Catalog Number 52121E					www.irs.gov					Form 13614-C (Rev. 10-2015)	Rev. 10-2015
	,						,						

Page 4

# Part VIII - IRS Certified Volunteer Quality Reviewer Section

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

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

Direct Deposit/Debit and checking/saving account numbers are correct.

- SIDN is correct on the return
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

### Privacy Act and Paperwork Reduction Act Notice

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

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

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

www.irs.gov

Catalog Number 52121E

Form 13614-C (Rev. 10-2015)

b Emp	loyer identification number (EIN)			1 Wa	ges, tips, other compensation	2 Federal income	tax withheld
100	-5XXXXXXX				23,400.00	1,800.	00
c Emp	loyer's name, address, and ZIP cod	e		3 So	cial security wages	4 Social security	tax withheld
					23,400.00	1,450	.80
	ACH CAFE S. 10TH STREET			5 Me	edicare wages and tips	6 Medicare tax w	
	UR CITY, STATE ZIP				23,400.00	339.3	30
100	JR CITT, STATE ZIP			7 So	cial security tips	8 Allocated tips	
d Cont	trol number			9		10 Dependent care	e benefits
MA 235	Ioyee's first name and initial Last TTHEW CLARK STONEHILL UR CITY, STATE ZIP	st name	Suff.	11 No.		12a See instruction	s for box 12
S. Samon	oyee's address and ZIP code		I.e.		Tab	* 12d C G G G G G G G G G G G G G G G G G G	1
YS	Employer's state ID number  34-5XXXXXX	16 State wages, tips, etc. 23,400.00	17 State incom 217.20	ne tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality name	
	N-2 Wage and Tax Statement	's FEDERAL Tax Return.	5072	;	Department of	of the Treasury—Interna	l Revenue Servic

1727 OSAGE WAY YOUR CITY, STATE ZIP		\$ 2,000.00 2a Taxable amount \$ 2,000.00		20 <b>15</b>			Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
		\$ 2b	Taxable amour	nt	Fo	Total distributio	n 🗌	Copy Report thi	
	CIPIENT'S identification mber	3	Capital gain (in in box 2a)	cluded	Federal income tax withheld		income on your federal tax return. If this		
30-6XXXXXX 45	54-XX-XXXX	\$			\$			form show federal incom	
RECIPIENT'S name  MATTHEW CLARK		5	Employee contr /Designated Ro contributions or insurance prem	th r	6 \$	Net unrealized appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.	
Street address (including apt. no.) 235 STONEHILL			Distribution code(s)	IRA/ SEP/ SIMPLE	\$	Other	%	This information is being furnished to the Interna	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP			Your percentage distribution		9b Total employee contributions 5 \$		Revenue Service.		
10 Amount allocable to IRR within 5 years	1st year of desig. Roth contrib.	. 12 State tax withheld		13 State/Payer's state no.		14 State distribution \$			
\$ Account number (see instructions)		\$ 15	Local tax withhe	eld	16	Name of localit	у	\$ 17 Local distribution	
		\$					\$		

### Form 1095-A

### **Health Insurance Marketplace Statement**

OMB No. 1545-2232

2015

Department of the Treasury Internal Revenue Service

► Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a.

CORRECTED

1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name					
4 Recipient's name MATTHEW CLARK	$3\Delta ET$	5 Recipient's SSN 454-XX-XXXX	6 Recipient's date of birth 12/28/1977				
7 Recipient's spouse's name		8 Recipient's spouse's SSN 9 Recipient's spouse's date of					
10 Policy start date 01/01/2015	11 Policy termination date 12/31/2015	12 Street address (including apart 235 STONEHILL	ment no.)				
13 City or town YOUR CITY	14 State or province YS	15 Country and ZIP or foreign pos ZIP	stal code				

### 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 MATTHEW CLARK	454-XX-XXXX	12/28/1977	01/01/2015	12/31/2015
17				i c
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	\$196.90	\$244.19	\$120.00
22 February	\$196.90	\$244.19	\$120.00
23 March	\$196.90	\$244.19	\$120.00
24 April	\$196.90	\$244.19	\$120.00
<b>25</b> May	\$196.90	\$244.19	\$120.00
26 June	\$196.90	\$244.19	\$120.00
27 July	\$196.90	\$244.19	\$120.00
28 August	\$196.90	\$244.19	\$120.00
29 September	\$196.90	\$244.19	\$120.00
30 October	\$196.90	\$244.19	\$120.00
31 November	\$196.90	\$244.19	\$120.00
32 December	\$196.90	\$244.19	\$120.00
33 Annual Totals	\$2,362.80	\$2,930.28	\$1,440.00

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

Cat. No. 60703Q

Form 1095-A (2015)

FILER'S name, street address, city or foreign postal code, and telephone nu	town, state or province, country, ZIP or mber	Payments received for qualified tuition and related expenses	OMB No. 1545-1574			
BROWN COLLEGE		\$	2015	Tuition		
10 COLLEGE AVE YOUR CITY, STATE ZIP		2 Amounts billed for qualified tuition and related expenses	2013	Statement		
		\$ 11,200.00	Form <b>1098-T</b>			
FILER'S federal identification no.	STUDENT'S social security number	3 If this box is checked, your e		Copy B		
37-7XXXXXX	454-XX-XXXX	has changed its reporting me	ethod for 2015	For Student		
STUDENT'S name  MATTHEW CLARK		Adjustments made for a prior year	5 Scholarships or grants	This is important tax information and is being		
Street address (including apt. no.)		6 Adjustments to	\$ 3,000.00 7 Checked if the amount in	furnished to the Internal Revenue		
235 STONEHILL		scholarships or grants for a prior year	box 1 or 2 includes amounts for an academic	Service. This form may be used to		
City or town, state or province, countr YOUR CITY, STATE ZIP		\$	period beginning January March 2016 ►	to claim education		
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refund	tax preparer or use it to prepare the tax return.		



### **Statement of Account**

December 31, 2015

Matthew Clark

Student ID 454-XX-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2015	Tuition – Fall Semester 2015	+\$5,600.00	
08/30/2015	Scholarship		-\$3,000.00
09/03/2015	Meal plan	+\$ 350.00	
09/03/2015	Parking pass	+\$ 90.00	
09/04/2015	Campus Bookstore charge to student account	+\$ 500.00	
09/05/2015	Payment – check #1234		-\$3,540.00
12/29/2015	Tuition - Spring Semester 2016	+\$5,600.00	

12/31/2015 Account Balance.....\$5,600.00

CREDITOR'S name, street address, of ZIP or foreign postal code, and telepi	city or town, state or province, country, hone no.	1 Date of identifiable event 06/01/15	OMB No. 1545-1424		
PRAIRIE BANK 1727 OSAGE WAY		2 Amount of debt discharged \$ 800.00	2015	Cancellation of Deb	
YOUR CITY, STATE ZI	P	3 Interest if included in box 2 \$	Form <b>1099-C</b>		
CREDITOR'S federal identification number 30-6XXXXXX	DEBTOR'S identification number 454-XX-XXXX	4 Debt description CREDIT CARD		Copy I For Debto	
DEBTOR'S name  MATTHEW CLARK		OKEDII OAKD		This is important ta information and is bein furnished to the Interna Revenue Service. If your are required to file	
Street address (including apt. no.) 235 STONEHILL		5 If checked, the debtor was prepayment of the debt .	return, a negligence penalty or other sanction may be		
City or town, state or province, count YOUR CITY, STATE ZII			imposed on you taxable income result from this transactio		
Account number (see instructions)		6 Identifiable event code	7 Fair market value of property \$		

### **Advanced Scenario 5: Test Questions**

- **10.** Matthew received Form 1095-A from the Marketplace. How is this information used on his tax return?
  - a. Enter the information on Form 8962 to determine the amount of Premium Tax Credit.
  - b. The information is not needed to prepare his return.
  - c. Enter \$1,440 directly on Form 1040, page 2 on the Premium Tax Credit line.
  - d. Enter the information on Form 8965.
- 11. Matthew must repay a portion of the advance premium tax credit that he received.
  - a. True
  - b. False
- **12.** What is the total amount of qualified educational expenses used in the calculation of Matthew's American opportunity credit? \$\_\_\_\_\_.
- 13. Where is the cancelled debt on Form 1099-C reported on Matthew's tax return?
  - a. On Form 1040, line 7 as wages
  - b. It is not reported on the return
  - c. On Schedule A as a miscellaneous deduction
  - d. On Form 1040, line 21 as other income
- **14.** Matthew qualifies for an exception to the 10% additional tax on the early distribution from his IRA.
  - a. True
  - b. False

### **Directions**

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

Note: When using the Link & Learn Taxes Practice Lab, complete the Social Security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the numbers provided by your instructor.

### **Interview Notes**

- Kelly's husband died in March 2012. She has not remarried.
- Kelly provided the entire cost of maintaining the household and all the support for her children, Mia and Logan, in 2015.
- Her younger brother, Brian, is permanently and totally disabled. He received disability income which he used to provide more than half of his own support.
- Kelly lost her job in December 2014. She received unemployment for two months in 2015 until she found a new job.
- While she was unemployed, she cashed in her 401(k) savings from her previous employer and used the money for household expenses. She does not qualify for any exception to the additional tax on early distributions.
- · Mia and Logan attended day care while Kelly worked.
- Kelly, Mia, and Logan had health insurance that provided minimum essential coverage (MEC) through her new employer beginning on March 1, 2015. She and the children did not have MEC for January and February. Brian had MEC all year. None of them purchased insurance through the Marketplace.



Form <b>13614-C</b> (October 2015)		Inta	Department of the Intake/Interview	tervi ntervi	ew &	Department of the Treasury - Internal Revenue Service Interview & Quality Review	Revenue 3 y Rev	>	Sheet			OMB Number 1545-1964	umber 1964
You will need:     Tax Information such as Forms W-2, 1099, 1098.     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.	Forms W-2, ITIN letters d driver's lice	1099, 1098. or all perso	ns on you and yo	our tax r	eturn.	Please     You are comple     If you I	complet e respon ete and a nave que	te pages 1 sible for 1 ccurate ir stions, pl	Please complete pages 1-3 of this for You are responsible for the information. complete and accurate information. If you have questions, please ask the	orm. Ition on you	ur return. ified volur	Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS certified volunteer preparer.	/ide rer.
1. Your first name KELLY		Σ	M.I. La	Last name FLOYD					Teleph	Telephone number		Are you a U.S. citi:	citizen?
2. Your spouse's first name		M.I.		Last name					Teleph	Telephone number	2774.5	Is your spouse a L	a U.S. citizen?
3. Mailing address 300 DAKOTA CIRCLE						Apt # C	City YOUR CITY	<u> </u>			State YS		ZIP code YOUR ZIP
4. Your Date of Birth <b>04/15/1982</b>	5. Your job title MANAGEMENT	tle ENT ASSISTANT	LANT		6. Last ye b. Totally	Last year, were you: Totally and permanently disabled	ou: anently di	-	X X	ej 8	Full time student c. Legally blind		Yes X No
7. Your spouse's Date of Birth	8. Your spouse's	se's job title	220.00	0, 1	9. Last ye b. Totally	9. Last year, was your spouse: b. Totally and permanently disabled	ur spous	e: sabled		No a	Full time student c. Legally blind		Yes No
10. Can anyone claim you or your spouse on their tax return?	onr spouse or	their tax ref	turn?	□ Yes	N ⊠	9	□ Unsure	J					
11. Have you or your spouse:	(G)	a. Been a victim of identity theft?	m of ider	ntity theft		X	9 N	b. Adopte	Adopted a child?	□ Yes	% ⊠		
Part II - Marital Status and Household Information	Household	Information	uc										
1. As of December 31 of 2015, were you:		Single (This includ Married a. Did b. Was Divorced Date o Legally Separated	includes registered a. Did you live with y b. Was your marriag Date of final decree arated Date of sep	egistered live with arriae al decree ate of se	domestii your spo ge recog	registered domestic partnerships, civil unit unit ulive with your spouse during any part of it our marriage recognized under the laws of inal decree Date of separate maintenance agreement	ips, civil any part ir the law agreem	unions, or of the last s of the sta	includes registered domestic partnerships, civil unions, or other formal relations a. Did you live with your spouse during any part of the last six months of 2015? b. Was your marriage recognized under the laws of the state(s) you are filing in Date of final decree	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  a. Did you live with your spouse during any part of the last six months of 2015? ☐ Yes ☐ №  b. Was your marriage recognized under the laws of the state(s) you are filing in? ☐ Yes ☐ №  ed Date of final decree  γ Separated Date of separate maintenance agreement	ips under sta	state law)	□ Unsure
	>	Widowed Ye	Year of spouse's death	onse's de		2012	1						
<ul> <li>2. List the names below of:</li> <li>everyone who lived with you last year (other than you or your spouse)</li> <li>anyone you supported but did not live with you last year</li> </ul>	ou last year (o	ther than you	u or your ear	(esnods.	-	5		If add	Jitional spar	If additional space is needed check here To be completed by a Certified	d check he		and list on page 3
Name (first, last) Do not enter your name or spouse's name below	Date of Birth Relationship to (mm/dd/yy) you (for example: son, easample: son, parent, none, etc)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/ her own support?	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
MIA FLOYD	104	DAUGHTER		YES	YES	S	YES	NO		(ourse)			(auma)
LOGAN FLOYD	04/06/03	SON	12	YES	YES	s	YES	ON				r1	
BRIAN BOLIVAR	10/27/91	BROTHER	12	YES	YES	S	ON	YES					
	Volunteers ar To repo	iteers are traine To report uneth	d to pro	vide hig avior to	h quality the IRS,	service a	nd upho at wi.vol	ld the hig	e trained to provide high quality service and uphold the highest ethical stand rt unethical behavior to the IRS, email us at <a href="mailto:wivoltax@irs.gov">wi.voltax@irs.gov</a> or call toll free	e trained to provide high quality service and uphold the highest ethical standards. rt unethical behavior to the IRS, email us at <a href="mailto:wiv.voltax@irs.gov">wi.voltax@irs.gov</a> or call toll free	s,		
													ı

- 1-	1		Page 2
Yes	No On	Isure	Unsure   Check appropriate box for each question in each section
Part III	- Income -		-
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
	<u>×</u>		2. (A) Tip Income?
	<u> </u>		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? (Form 1099-MISC, cash)
			8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
			9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
	<u> </u>		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
X			11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
X	_		12. (B) Unemployment compensation? (Form 1099-G)
	<u> </u>		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	<u> </u>		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify
Part IV	- Expe	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?   Ves
	<u> </u>		2. Contributions to a retirement account? IRA (A) Other
	×		3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	<u></u>		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
	×		5. (B) Medical expenses? (including health insurance premiums)
	<u> </u>		6. (B) Home mortgage interest? (Form 1098)
	<u></u>		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
	$\boxtimes$		8. (B) Charitable contributions?
$\boxtimes$			9. (B) Child or dependent care expenses such as daycare?
			10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
			11. (A) Expenses related to self-employment income or any other income you received?
	×		12. (B) Pay any student loan interest? (Form 1098-E)
Part V	– Life E	Events	ᆌ
	<u> </u>		(HSA) Have a Health S
	   <b>X</b>		(A) Have debt from a n
			3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
			(B)
			(A) Purchase and install energy-efficient home items? (such
	<u></u>		
			7. (A) Receive the First Time Homebuyers Credit in 2008? 8. (B) Make estimated tax payments or apply last vear's refund to this vear's tax? If so how much?
			(A) File a federal return last year containing a "capital loss carryover" on Form 10
Catalog N	Catalog Number 52121E	32121E	www.irs.gov Form 13614-C (Rev. 10-2015)

art V	I - Health C											
		are coverage - La	st year, did	you, your sp	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)	endent(s)						
		1. Have health care coverage?	care covera	ge?								
		2. Receive one or more of these forms? (Check the box)	or more of t	these forms?	(Check the bo	(x)   Form 1095-B		Form 1095-C	0			
		3. Have covera	ige through t	he Marketpla	ce (Exchange	3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	095-A]					
		3a. If yes, Have	an exemptio	on granted by	the Marketpla	3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]	ption certifica	te numbe	r (ECN)]			
		3b. If Yes, Rece	ive an advar	nced payment	from the Mar	3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?	y your month	ly health c	sare payme	ents?		
		3c. If yes, Is eve	sryone listed	on your Form	า 1095-A bein	3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?	x return?					
/isit	http://www.l	Visit http://www.healthcare.gov/ or call 1-800-318-2596 for more information on health insurance coverage options and assistance	r call 1-800-	318-2596 for	more inform	ation on health in	surance cov	erage opt	tions and	assistanc	øi.	
you	If you're receiving marital status or	If you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance	ents of the p yes, to your	remium tax Marketplace	credit to help . Reporting c	pay your health hanges will help	nsurance co o make sure	verage, y you are	ou should getting th	d report lif e proper a	e changes, such mount of advan	ı as, income ce
					7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7				1		1	
Nan	Completed to	Name (List denendents in the Coverage No.	Coverage	No No	On 4012 and cr	and check the appropriate in Part Year Coverage	Dox(es) Indicati	Indicating the health care co	ntn care cov	erage statu	s ror everyone liste	d on the return
S	same order as in Part II)		Entire Year	Coverage	(circle mor	(circle months with coverage)		exemption applies)	oplies)		Notes	
Taxpayer	yer				JFMAMJ	JASON	DJFMAM	7	ASON	٥		
Spouse	e				JFMAM	IJJASOND	JFMAM	ر ا	ASON	D		
ebei	Dependent				JFMAM	IJJASOND	JFMAM	J J	ASON	D		
epe	Dependent				JFMAM	IJJASOND	JFMA	M J J	ASOND	D		
ebe	Dependent				JFMAM	JJASON	7	U J	z	O		
ebei	Dependent				JFMAM	JJASON	DJFMA	U J	ASON	D		
art V	II - Addition	Part VII - Additional Information and Questions Related to the Preparation of Your Return	nd Question	s Related to	the Preparat	on of Your Return	_					
Pre	sidential Elec ck here if vo	<ol> <li>Presidential Election Campaign Fund (If you check a box, your tax or refur Check here if you, or your spouse if filing jointly, want \$3 to go to this fund</li> </ol>		eck a box, yo	our tax or refur	check a box, your fax or refund will not change) thy, want \$3 to go to this fund	Spouse	Φ				
If vo	u are due a	2 If you are due a refund would you like.	ike.									
a. D	a. Direct deposit			b. To	purchase U.S	b. To purchase U.S. Savings Bonds		S. T	o split your	refund be	c. To split your refund between different accounts	scounts
$\boxtimes$	X Yes	oN $\square$		□ Yes	⊗ ×	No ⊠			□ Yes	ջ ⊠		
If yo	u have a ba	3. If you have a balance due, would you like to make a payment directly from your bank account?	ou like to ma	ake a paymen	nt directly from	your bank accoun	r? □ Yes		o <sub>N</sub>			
any our	free tax pre	Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.	erate by rec	eiving grant ourposes.	money. The	data from the follo	wing questiv	ons may	pe nsed b	y this site	to apply for the	se grants.
g	er than Engli	4. Other than English, what language is spoken	is spoken in	in your home?	NONE						☐ Prefer not to answer	to answer
Are	you or a me	5. Are you or a member of your household considered disabled?	ehold consid	ered disablec	1? ⊠ Yes	% □	□ Prefer	Prefer not to answer	swer		i i	
dditic	Additional comments	ıts										
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Page 4

# Part VIII - IRS Certified Volunteer Quality Reviewer Section

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

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

Direct Deposit/Debit and checking/saving account numbers are correct.

- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer's name/initials (optional)

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

### Additional Tax Preparer notes

**Advanced Scenarios** 

### 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

Catalog Number 52121E

		ee's social security number	OMB No. 154	5-0008	Safe, accurate, FAST! Use	≁ file		e IRS website at s.gov/efile
b Employer identification number	(EIN)		•	1 Wa	ges, tips, other compensation			ax withheld
34-6XXXXXX					35,200.00		,200.0	177-1
c Employer's name, address, and	ZIP code			3 So	cial security wages	4 Social s		
GILMER CORP				E 14	35,200.00 edicare wages and tips	6 Medica	2,182.4	
2250 DELTA AVENUE	:			5 IVIE	35,200.00	• Medica	510.4	
YOUR CITY, STATE Z	7			7 So	cial security tips	8 Allocate	300000	
d Control number				9	100 4.2	10 Depend	lent care	benefits
e Employee's first name and initia	l Last na	me	Suff.		enqualified plans	12a See ins		for box 12 38.00
KELLY FLOYD 300 DAKOTA CIRCLI				13 Star emp	oloyee plan sick pay	12b		
YOUR CITY, STATE ZIP					] X	12c		
*						000		
						12d		
f Employee's address and ZIP co	de							
15 State Employer's state ID nur YS 34-6XXXXXX	mber	16 State wages, tips, etc. 35,200.00	17 State incom			19 Local income tax 20 Locality name		
1	***********							
W-2 Wage ar	nd Tax		015		Department of	of the Treasury-	-Internal	Revenue Service
orm •• E Stateme		EDERAL Tax Return.		•				

PAYER'S name, street address, city o or foreign postal code, and telephone STATE UNEMPLOYMENT	no. F COMMISSION	\$ 3,600.0	yment compensation	9	2015	Certair Governmen
1000 GOVERNMENT PLA YOUR CITY, STATE ZIP	AZA		local income tax credits, or offsets		m 1099-G	Payments
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 am	ount is for tax year		ederal income tax withhele	Copy E
35-7XXXXXX	601-XX-XXXX	in the second control was the		\$ 36	30.00	For Recipien
RECIPIENT'S name		5 RTAA pa	yments	6 Ta	axable grants	This is important tax
KELLY FLOYD		\$	8	\$	1.000	information and is being furnished to the Internal Revenue Service. If you are required to file a return,
KELLI FLOTD		7 Agriculture payments \$			checked, box 2 is ade or business	
Street address (including apt. no.)					come   Come	
300 DAKOTA CIRCLE		9 Market gain				a negligence penalty or
City or town, state or province, country	y, and ZIP or foreign postal code	\$				other sanction may be imposed on you if this
YOUR CITY, STATE ZIP		10a State	10b State identificati	ion no. 11 State income tax wit		income is taxable and the IRS determines tha
Account number (see instructions)					<b> \$</b>	it has not beer
					\$	reported

PAYER'S name, street address, country, and ZIP or foreign post KENT COMPANY 401(K 743 COLQUITT WAY		\$	2,100.0 Taxable amour	0		20 <b>15</b>		Distributions Fro ensions, Annuitie Retirement o Profit-Sharin Plans, IRA	
YOUR CITY, STATE ZIP		\$	2,100.0	0	F	orm 1099-R		Insurance Contracts, et	
		2b	Taxable amour			Total distributio	n 🗌	Copy Report th	
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	ıcluded	4	Federal income withheld	tax	income on you federal to return. If th	
38-2XXXXXX	601-XX-XXXX	\$			\$	420.00		form show federal incom	
RECIPIENT'S name  KELLY FLOYD			Employee contr /Designated Ro contributions or insurance prem	oth r niums	appreciation in employer's sec		i.	tax withheld in box 4, attach this copy to your return.	
			Distribution code(s)	IRA/ SEP/ SIMPLE	\$	Other	%	a the interna	
			Your percentage distribution	of total %	9b \$	Total employee con	tributions	Revenue Servic	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax withhe	eld	13	State/Payer's s	tate no.	14 State distributio \$	
\$		\$				11.175		\$	
Account number (see instructions)		\$	Local tax withhe	eld	16	Name of localit	ty	17 Local distribution	
		\$						\$	

### **Stone's Child Care**

303 Twiggs Trail Your City, Your State Your Zip

December 31, 2015

Received from Kelly Floyd:

\$1,300 for after-school care for Mia Floyd. \$1,300 for after-school care for Logan Floyd.

\$2,600 Total amount received for child care in 2015

Ellen Stone

EIN: 35-9XXXXXX

Kelly Floyd 300 Dakota Circle Your City, State 00000		20	<b>1234</b> 15-0000000000
PAY TO THE ORDER OF	Q		\$
	<u>)                                    </u>		DOLLARS
Adelphi Bank and Trust Anytown, State 00000 For			
:111000025 : 123456789	1234		

### **Advanced Scenario 6: Test Questions**

15.	Wh	ich allowable filing status is most advantageous to Kelly?
	a.	Single
	b.	Head of Household
	C.	Married Filing Separately
	d.	Qualifying Widow with Dependent Child
16.	Bria	an is Kelly's qualifying child for which of the following benefits?
	a.	Exemption for a dependent
	b.	Child tax credit
	C.	Earned income credit
	d.	All of the above
17.	Wh	at is Kelly's total federal income tax withholding? \$
18.	Wh	at is the credit for child and dependent care expenses on Form 2441, line 11?
	a.	\$0
	b.	\$520
	C.	\$546
	d.	\$572
19.		ly and her children did not have Minimum Essential Coverage (MEC) for two nths of the tax year. How does this affect her tax return?
	a.	She must make an Individual Shared Responsibility Payment for herself.
	b.	She must make an Individual Shared Responsibility Payment for Mia and Logan.
	C.	She must complete Form 8965 to claim the short coverage gap exemption.
	d.	None of the above.
20.		at is the amount of additional tax on IRAs, other qualified retirement plans, etc., n the Other Taxes section of Kelly's Form 1040, page 2? \$

### **Directions**

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

Note: When using the Link & Learn Taxes Practice Lab, complete the Social Security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the numbers provided by your instructor.

### **Interview Notes**

- Elliot retired and began receiving retirement income on March 1, 2015. No distributions were received prior to his retirement. Elliot did not select a joint survivor annuity for these payments.
- Elliot brought last year's tax return. It includes a capital loss carryover worksheet.
- Elliot and Kathy want to file a joint return. They provided all the cost of keeping up the home and all of the support for their son Carter.
- Elliot had Medicare Part A and Part B health coverage all year. Kathy and Carter did not have health insurance at all for 2015.
- Kathy and Carter do not qualify for any health insurance coverage exemptions.
- · Carter has no filing requirement.



(October 2015)		Inte	Intake/Interview	tervi	se oŏ	Quality Review	Department of the Treasury - Internal Revenue Service Interview & Quality Review	>	Sheet			OMB Number 1545-1964	umber 1964
You will need:  • Tax Information such as Forms W-2, 1099, 1098.  • Social security cards or ITIN letters for all persons on your tax retu  • Picture ID (such as valid driver's license) for you and your spouse.	Forms W-2, ITIN letters for driver's lice	1099, 1098. or all persol ose) for you	, 1098. persons on your tax return. for you and your spouse.	ur tax re	sturn.	Please     You are comple     If you be	complet e respon ete and a lave que	e pages 1 sible for t ccurate in stions, ple	Please complete pages 1-3 of this for You are responsible for the information. complete and accurate information. If you have questions, please ask th	orm. Ition on yo	ur return. ified volur	Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS certified volunteer preparer.	vide rer.
Part I – Your Personal Information	ation		1										
1. Your first name ELLIOT		Δ.		Last name BLACKBURN	SN.				Your I	Telephone number		Are you a U.S. citi Yes	citizen? □ No
2. Your spouse's first name KATHY		M.I.		Last name BLACKBURN	N2				Teleph	Telephone number	*****	ls your spouse a L ⊠ Yes	a U.S. citizen? □ No
3. Mailing address 388 NOBLE CIRCLE						Apt # C	City YOUR CITY	>			State YS	Z	ZIP code
4. Your Date of Birth	5. Your job title	le le		9	7.0	Last year, were you:	:nc			a. Full t	Full time student		Yes 🛭 No
01/11/1945	RETIRED			n	b. Totally	Totally and permanently disabled	anently di		☐ Yes 🗵	9	c. Legally blind		Yes 🛭 No
7. Your spouse's Date of Birth	8. Your spouse's	se's job title		0)		Last year, was your spouse:	enc spons			œ.	Full time student		$\boxtimes$
06/26/1961 CLERK	CLERK	thoir tay rot		d Vec	b. Totally	Totally and permanently disabled	rmanently di		☐ Yes ⊠	2	c. Legally blind		Yes 🛛 No
11 Have voll or vollr spollse:	200000000000000000000000000000000000000	a Been a victim of identity theft?	n of iden	tity theff	<b>a</b> C		No No	h Adonter	Adonted a child?	\ Vac	N		
Part II - Marital Status and Household Information	Household	Informatio	2	and anon		2	2		5				
1. As of December 31 of 2015,	Sir	Single (This inc	sludes re	gistered	domestic	partnersh	ips, civil	unions, or	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)	I relationsh	ips under	state law)	
were you.	W X	Married a.	Did you	ive with	your spo	use during	any part	of the last	<ul> <li>a. Did you live with your spouse during any part of the last six months of 2015?</li> <li>b. Was your marriage recognized under the laws of the state(s) you are filing in?</li> </ul>	of 2015?	X Yes	SS No	□ Unsure
		Divorced Date of Legally Separated	Date of final decree	al decree	parate me	inal decree Date of separate maintenance agreement	adreem	ent	:	)			
	\(\bar{\pi}\)	Widowed Ye	4	use's de	ath		) 						
List the names below of:     everyone who lived with you last year (other)	u last year (ot	her than you	than you or your spouse)	(esnods	-	(		If adc	If additional space is needed check here	se is neede	d check he		and list on page 3
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	did not live wit	th you last ye	ear						To be co	mpleted b	y a Certifi	To be completed by a Certified Volunteer Preparer	er Prepare
Name (first, last) Do not enter your name or spouse's name below	Birth Yy)	Relationship to I you (for example: son, I daughter, y parent, none, I etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Sing Marr of 12 (S/M	ne ar ar	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)		Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/NVA)	
(a)	(q)	(0)	(p)	(e)	(£)	(6)	(P)	Ξ		(yes/no)			(yes/no)
CARTER BLACKBURN	02/03/00	Nos	12	YES	YES	ø	YES	ON I					
	Volunteer: To re	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 or call toll free	d to provical beh	vide high	n quality the IRS,	service a	nd upho at wi.volt	ld the hig ax@irs.gc	hest ethica	l standard	·s		

Yes	No Ons	NO   Unsure   Check appropriate box for each question in each section
Part III	- Income	– Income – Last Year, Did You <i>(or Your Spouse)</i> Receive
×		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
		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? (Form 1099-MISC, cash)
		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
×		9. (A) Income (or loss) from the sale of Stocks, Bonds 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) 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, Sch K-1, royalties, foreign income, etc.) Specify
Part IV	- Expenses	es – Last Year, Did You (or Your Spouse) Pay
		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?   Ves
		2. Contributions to a retirement account? IRA (A) Other
		3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
		5. (B) Medical expenses? (including health insurance premiums)
		6. (B) Home mortgage interest? (Form 1098)
		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
		8. (B) Charitable contributions?
		9. (B) Child or dependent care expenses such as daycare?
		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
		11. (A) Expenses related to self-employment income or any other income you received?
		12. (B) Pay any student loan interest? (Form 1098-E)
Part V	<ul><li>Life Events</li></ul>	- 1
		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
		2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year?
		6. (B) Live in an area that was affected by a natural disaster? If yes, where?
		7. (A) Receive the First Time Homebuyers Credit in 2008?
		0
Catalog	Catalog Number 52121E	www.irs.gov Form <b>13614-C</b> (Rev. 10-2015)
,		n n

art V	I - Health	Charles Contraction									
		care coverage	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)	you, your sp	ouse, or depe	ndent(s)					
		1. Have he	1. Have health care coverage?	ge?							
		2. Receive	2. Receive one or more of these forms? (Check the box)	hese forms? (	Check the box	)   Form 1095-B		Form 1095-C			
		3. Have cov	verage through t	he Marketplac	e (Exchange)	3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	95-AJ				
		3a. If yes, H≀	ave an exemptic	in granted by t	the Marketplac	3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]	tion certificat	te number (	ECN)]		
		3b. If Yes, R	eceive an advar	nced payment	from the Mark	3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?	your month!	y health car	e payments	2	
		3c. If yes, Is	everyone listed	on your Form	1095-A being	3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?	return?				
/isit	http://www	healthcare.gov	√ or call 1-800-	318-2596 for I	more informa	Visit http://www.healthcare.gov/ or call 1-800-318-2596 for more information on health insurance coverage options and assistance.	urance cove	erage option	ns and ass	istance.	
you	If you're receivi marital status o	If you're receiving advance payments of the marital status or family size changes, to you	yments of the plants	remium tax c Marketplace.	redit to help I Reporting ch	oay your health in anges will help to	surance co	verage, you you are ge	should rel	If you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance	лсоше
ay.				:							
o pe	Completed	To be Completed by a Certified Volunteer Prepar	olunteer Prepare	(Use Publication	on 4012 and che	ck the appropriate bo	ox(es) indicatin	ng the health	care coverag	er (Use Publication 4012 and check the appropriate box(es) indicating the health care coverage status for everyone listed on the return.)	e return
Nan	ne (List dep ame order	Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Ye (circle mont)	Part Year Coverage (circle months with coverage)	Exemp	Exemption( <i>circle months</i> exemption applies)	nonths ies)	Notes	
Taxpayer	ıyer				JFMAM	JJASOND	JFMAM	All	SOND		
Spouse	96				JFMAM	JJASOND	JFMAM	All	SOND		
ebe	Dependent				JFMAM	JJASOND	JFMA	MJJA	SOND		
ebe	Dependent				JFMAM	JJASOND	JFMA	MJJAS	SOND		
ebe	Dependent				Ψ W	JJASON	JFMA	M J J A	SOND		
ebei	Dependent				JFMAM	JJASOND	JFMA	MJJAS	SOND		
art V	II – Additic	onal Information	n and Question	s Related to t	he Preparatio	Part VII - Additional Information and Questions Related to the Preparation of Your Return					
Pre	sidential El	<ol> <li>Presidential Election Campaign Fund (If you check a box, your tax or refur Check here if you or your spouse if filing ignity want \$3 to go to this fund</li> </ol>		eck a box, you	ur tax or refund	check a box, your tax or refund will not change)	Spouse X	a			
16	, ollo olo	a refund would y	ioni liko:				1				
a .	a. Direct deposit	a. Direct deposit	you live.	b. To p	urchase U.S.	b. To purchase U.S. Savings Bonds		c. To s	plit your refu	c. To split your refund between different accounts	s,
	□ Yes	oN M		□ Yes	oN 🛭	No.		□ Yes	S.	oN 🗵	
If yo	ou have a b	alance due, wou	ild you like to ma	ake a payment	t directly from y	3. If you have a balance due, would you like to make a payment directly from your bank account?	Yes		% ×		
any	free tax pranswers w	Many free tax preparation sites operate by receiving gra Your answers will be used only for statistical purposes.	operate by rec	eiving grant rourposes.	noney. The d	ata from the follov	ving questic	ons may be	used by th	Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.	ints.
oth	er than Eng	4. Other than English, what language is spoken in your home? NONE	age is spoken in	your home?	NONE					☐ Prefer not to answer	wer
Are	you or a m	5. Are you or a member of your household considered disabled?	ousehold consid	ered disabled	? 🗆 Yes	oN ⊠	□ Prefer	Prefer not to answer	er		
dditic	Additional comments	ents									
talog	Catalog Number 52121E	71E				www.irs.gov				Form <b>13614-C</b> (Rev. 10-2015)	v. 10-20
						)				William To A section of the section of	

Page 4

# Part VIII – IRS Certified Volunteer Quality Reviewer Section

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

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

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

### Privacy Act and Paperwork Reduction Act Notice

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

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

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

Catalog Number 52121E

Form 13614-C (Rev. 10-2015)

**Advanced Scenarios** 

<b>b</b> Emp	loyer identification number (EIN)	310-XX-XXXX	OMB No. 1545		FAST! Use	2 Federal incom	irs.gov/efile e tax withheld
40-	0XXXXXX				15,290.00	500.0	00
c Empl	loyer's name, address, and ZIP co	de		3 S	ocial security wages 15,290.00	4 Social security 947.	
	SCA CO MPERIAL LANE			5 M	edicare wages and tips	6 Medicare tax v	
YOU	JR CITY, STATE ZIP			7 S	ocial security tips	8 Allocated tips	
d Cont	rol number			9		10 Dependent car	re benefits
388 YO	THY BLACKBURN S NOBLE CIRCLE UR CITY, STATE ZIP  Doyee's address and ZIP code			13 St en	plan sick pay	12b   12c   12d   12d	
<b>YS</b>	Employer's state ID number	16 State wages, tips, etc. 15,290.00	17 State incom 127.90	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
orm \	N-2 Wage and Ta	×	2015	I	Department of	of the Treasury—Intern	al Revenue Service

HICKORY CORPORATION 1809 GULF DRIVE YOUR CITY, STATE ZIP	707	\$ 2a \$	17,500.0 Taxable amoun	****		20 <b>15</b>	Pe	nsions, Annuities, Retirement of Profit-Sharing Plans, IRAs, Insurance Contracts, etc.					
		2b	Taxable amou	199 July 1816		Total distributio	n $\square$	Copy B Report this					
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	income on your federal tax return. If this					
40-1XXXXXX	316-XX-XXXX	\$			\$	1,750.00		form shows federal income					
RECIPIENT'S name  ELLIOT BLACKBURN		\$	Employee contr /Designated Ro contributions of insurance prem	th r	6 \$	appreciation in employer's sec		tax withheld in box 4, attach this copy to your return.					
Street address (including apt. no 388 NOBLE CIRCLE	*		CC					Distribution code(s)	IRA/ SEP/ SIMPLE	\$		This information is being furnished to the Internal	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		9a	Your percentage distribution		9b Total employee contributions \$ 12,500.00		Revenue Service.						
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$ \$	State tax withhe	eld	13	State/Payer's st	ate no.	14 State distribution \$					
Account number (see instructions)		\$	Local tax withho	eld	16	Name of localit	у	17 Local distribution \$					
orm 1099-R	www.irs.gov/form1099r	\$			1			Internal Revenue Service					

PAYER'S name, street address, country, and ZIP or foreign post  ESSEX BANK, CUSTOD FOR ROTH IRA OF ELL 300 MARIN STREET	al code	1 \$ 2a	4,500. Taxable amou	00		B No. 1545-0119		Distributions Fro ensions, Annuitie Retirement o Profit-Sharin Plans, IRA Insurand
YOUR CITY, STATE ZIP		\$ 2b	Taxable amou	unt	F	orm 1099-R Total distributio		Contracts, et
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (in box 2a)		4	Federal income withheld	· L	Report th income on you federal ta return. If th
48-1XXXXXX	316-XX-XXXX	\$			\$			form show federal incom
RECIPIENT'S name  ELLIOT BLACKBURN			Employee con /Designated R contributions insurance prei	oth or	6	Net unrealized appreciation in employer's sec		tax withheld box 4, attac this copy t your return
Street address (including apt. no 388 NOBLE CIRCLE	Street address (including apt. no.) 388 NOBLE CIRCLE		Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to the Interna
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		9a	Your percentag distribution	e of total %	9b \$	Total employee con	tributions	Revenue Service
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 \$	State tax with	neld	13	State/Payer's st	tate no.	14 State distributio \$
\$		\$						\$
Account number (see instructions)		15 \$	Local tax with	neld	16	Name of localit	у	17 Local distribution
		\$						\$

71113	YOUR SOCIAL SECURITY E REVERSE FOR MORE INFO		HOWN IN BOX 5 MAY BE TAXABLE INCOME.			
Box 1. Name Elliot Black	burn	Box 2. Ber	neficiary's Social Security Number 316-XX-XXXX			
Box 3. Benefits Paid in 2015 \$15,000.00	Box 4. Benefits Repaid to SS/	A in 2015	Box 5. Net Benefits for 2015 (Box 3 minus \$15,000.00			
Paid by check or dir \$13,741.20 Medicare Part B prei from your benefits: \$1,258.80 Medicare Prescriptic (Part D) deducted fro	ect deposit: miums deducted on Drug premiums		untary Federal Income Tax Withholding			
\$0 Total Additions:		Box 7. Address 388 Noble Circle Your City, State Zip				
Benefits for 2015: \$15,000						
1						

### **ABC INVESTMENTS**

### 2015 TAX REPORTING STATEMENT

456 Pima Plaza Your City, YS ZIP Elliot and Kathy Blackburn 388 Noble Circle Your City, YS ZIP Account No. 111-222 Recipient ID No. 316-XX-XXXX

Payer's Fed ID Number: 40-2XXXXXX

1a 1b	B for Recipient (OMB NO. 1545-0110)  Total Ordinary Dividends	325.00
	Qualified Dividends	
2a	Total Capital Gain Distributions (Includes 2b- 2d)	75.00
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	
3	Nondividend Distributions	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	15.00
7	Foreign Country or U.S. Possession	0.00
8	Cash Liquidation Distributions	
9	Non-Cash Liquidation Distributions	0.00
10	Exempt Interest Dividends	
11	Specified Private Activity Bond Interest Dividends	0.00
12	State	
13	State Identification No.	
14	State Tax Withheld	
8 16 17 18	Substitute Payments in Lieu of Dividends or Interest State Tax Withheld State/ Payer's State No State Income	0.00
For	m 1099-INT* 2015 Interest Income B for Recipient (OMB NO. 1545-0112)	
1	Interest Income	95.00
2	Early Withdrawal Penalty	
3	Interest on U.S. Savings Bonds and Treas. Obligations	
4	Federal Income Tax Withheld	0.00
	Investment Expenses	0.00
5	Foreign Tax Paid	
	Foreign Country or U.S. Possession	
5		
5 6 7		150.00
5	Tax-Exempt Interest	
5 6 7 8		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.

Page 1 of 2

### **ABC INVESTMENTS**

### 2015 TAX REPORTING STATEMENT

456 Pima Plaza Your City, YS ZIP

Elliot and Kathy Blackburn 388 Noble Circle Your City, YS ZIP Account No. 111-222 Recipient ID No. 316-XX-XXXX Payer's Fed ID Number: 40-2XXXXXX

FORM 1099-B<sup>2</sup> 2015 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	1a Date of Sale or Exchange	<b>1b</b> Date of Acquisition	1e Quantity Sold	2a Sales Price of Stocks , Bonds, etc. (a)	3 Cost or Other Basis (b)	Gain / Loss (-)	5 Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	13 State	15 State Tax Withheld
Dakota	Co. Commo	n Stock								
Sale	02/01/2015	09/01/2014	250.000	2,875.00	1,777.00	1,098.00				
TOTAL	.s			2,875.00	1,777.00					

### FORM 1099-B\* 2015 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	1a Date of Sale or Exchange	<b>1b</b> Date of Acquisition	1e Quantity Sold	2a Sales Price of Stocks , Bonds, etc. (a)	3 Cost or Other Basis (b)	Gain/ Loss (-)	5 Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	13 State	15 State Tax Withheld
Iowa C	o. Common	Stock								
Sale	02/01/201	5 06/23/2003	200.000	2,750.00	2,234.00	516.00				
TOTAL	.s			2,750.00	2,234.00					

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

### US Schedule D Worksheet for Capital Loss Carryovers or Sale of Your Home

2014

Na	me: Elliot and Kathy Blackburn	SSN: 316-XX-XXXX
	Capital Loss Carryovers from This Year to Next Year	
1	Amount from Form 1040, line 41, or Form 1040NR, line 38.	34,372
2	Loss shown on Schedule D, line 21 as a positive amount	3,000
3	Combine lines 1 and 2. If -0- or less, enter -0-	37,372
ı	Smaller of line 2 or line 3	3,000
5	Loss shown on Schedule D, line 7 as a positive amount	
3	Gain, if any, shown on Schedule D, line 15	
7	Add lines 4 and 6	3,000
	Short-term capital loss carryover.	
	Subtract line 7 from line 5. If -0- or less, enter -0-	
9	Loss shown on Schedule D, line 15 as a positive amount	3,450
)	Gain, if any, shown on Schedule D, line 7	
1	Subtract line 5 from line 4. If -0- or less, enter -0	
2	Add lines 10 and 11	3,000
3	Long-term capital loss carryover. Subtract line 12 from line 9. If -0- or less, enter -0-	450

### **Advanced Scenario 7: Test Questions**

<b>21.</b> W	hat is the total taxable interest income shown on Line 8a of Form 1040?
a.	\$70
b.	\$95
C.	\$150
d.	\$245
<b>22.</b> Ho	ow does the code Q on Elliot's Form 1099-R from Essex Bank affect the return?
a.	The entire \$4,500 distribution is taxable.
b.	Half of the \$4,500 distribution is taxable.
C.	There is a 10% additional tax on the distribution.
d.	The entire \$4,500 distribution is not taxable.
<b>23.</b> W	hat is the amount shown on Form 1040, Line 13 – Capital gain or loss?
a.	A gain of \$516
b.	A gain of \$1,239
C.	A gain of \$1,614
d.	A gain of \$1,689
	ow much of the \$17,500 gross distribution reported on Form 1099-R is taxable in 115? \$
<b>25.</b> Is	Elliot's Social Security income taxable?
a.	No, because their total income is less than \$32,000.
b.	No, Social Security benefits are never taxable.
C.	Yes, a portion of the Social Security income is taxable.
d.	Yes, all of the Social Security income is taxable.
<b>26.</b> Is	there a shared responsibility payment on the Blackburns' Form 1040, page 2?
a.	Yes
b.	No
<b>27.</b> Ar	e the Blackburns entitled to claim an earned income credit for 2015?
a.	No, because their investment income exceeds the amount allowed to claim the credit.
b.	No, Elliot is over the age of 65.
C.	No, Carter is not a qualifying child for purposes of the EIC.
d.	Yes, they are eligible for the credit.

### **Directions**

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

Note: When using the Link & Learn Taxes Practice Lab, complete the Social Security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the numbers provided by your instructor.

### **Interview Notes**

- Enrique works as a customer service employee during the day. He also has a business as a personal trainer. After work, he travels to teach classes at the gym five days a week.
- Enrique is a cash-basis taxpayer who materially participates in the operation of his business. He did not make any payments that would require him to file Form 1099.
   Enrique uses business code 713900.
- He received Form 1099-MISC for classes he taught at the gym. He had an additional \$3,729 cash income in tips and payments from individual clients.
- He has a written mileage log showing the following miles for 2015. All his travel is within his local commuting area.
  - 3,750 miles from home to his main job
  - 2,750 miles from his main job to the gym
  - 1,200 miles from the gym each day to his home
- The total mileage on his car for 2015 was 11,000 miles. He placed his car in service on January 6, 2010. He always takes the standard mileage rate. This is Enrique's only car and it was available for personal use.
- Enrique has records for other expenses relating to his business:
  - Advertising: \$300
  - Supplies: \$1,000
  - Nutritional supplements for his own consumption: \$675
  - Business liability insurance: \$610
  - Business license: \$150
- Enrique has a statement from his church stating he donated \$500 in 2015.
- Enrique has receipts for an eye exam for \$80 and prescription contact lenses for \$300.
- This year, Enrique will deduct state income tax on Schedule A. Last year, he deducted state sales tax instead of state income tax.
- Enrique's school loan was for qualified education expenses at an eligible institution.

- Enrique has never taken a distribution from a retirement account and he was not a full-time student during 2015.
- Enrique has health insurance through his employer that qualifies as minimum essential coverage.



Form <b>13614-C</b> (October 2015)		Inta	⊪ lke/In	Department of the Intake/Interview	w w seas	Department of the Treasury - Internal Revenue Service Interview & Quality Review	Revenue S y Rev	>	Sheet			OMB Number 1545-1964	lumber 1964
You will need:  • Tax Information such as Forms W-2, 1099, 1098.  • 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.	s Forms W-2, 1 r ITIN letters fo d driver's licen	099, 1098. r all persor se) for you	s on yo	ur tax re	sturn.	Please     You are comple     If you h	completer services to and actions ave and actions ave and actions are and actions are	e pages 1 sible for t ccurate in stions, ple	Please complete pages 1-3 of this form. You are responsible for the information complete and accurate information. If you have questions, please ask the IR	Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS certified volunteer preparer.	ur return. ified volur	Please pro	vide irer.
Part I - Your Personal Information	nation		Ŀ										
1. Your first name ENRIQUE		M.		Last name					Teleph	Telephone number		Are you a U.S. cit ⊠ Yes	citizen?
2. Your spouse's first name		M.I.		Last name					Teleph	Telephone number	50000	Is your spouse a l	a U.S. citizen? □ No
3. Mailing address 1551 CONCORD CIRCLE						Apt # C	City YOUR CITY	>			State YS		ZIP code
4. Your Date of Birth	5. Your job title	113		6.	. Last year	Last year, were you:	nc:			roi	Full time student		×
11/22/1981	CUSTOMER SE	SERVICE		n	b. Totally	Totally and permanently disabled	nently di	] paldes	☐ Yes ⊠	9	c. Legally blind		Yes 🛭 No
7. Your spouse's Date of Birth	8. Your spouse's	e's job title		O) _C	9. Last year	<ol><li>Last year, was your spouse:</li><li>Defaulty and permanently disabled</li></ol>	ur spouse	e: sabled	\ \ \ \ \	a. Full t	Full time student		Yes No
10. Can anyone claim you or your spouse on their tax return?	vour spouse on	heir tax ret	Jrn?	☐ Yes			Unsure	5000	3		5000	]	]
11. Have vou or vour spouse:	a	a. Been a victim of identity theft?	n of iden	tity theft			1 22	b. Adopted	Adopted a child?	□ Yes	No No		
Part II - Marital Status and Household Information	d Household	nformatio	2	,						]			
1. As of December 31 of 2015, were you:	, Single	gle (This inc ried a.	ludes re Did you	gistered live with	domestic	partnersh ise during	ips, civil u any part	unions, or of the last	includes registered domestic partnerships, civil unions, or other formal relations a. Did you live with your spouse during any part of the last six months of 2015?	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. Did you live with your spouse during any part of the last six months of 2015? $\Box$ Yes $\Box$ N	ips under sta	state law)	
	N Div	b. Divorced Da	Was you te of fins	ir marriag	<ul><li>b. Was your marriage recognize</li><li>Date of final decree 10/28/2008</li></ul>	ized unde	r the laws	s of the sta	ite(s) you a	<ul> <li>b. Was your marriage recognized under the laws of the state(s) you are filing in?</li> <li>Date of final decree 10/28/2008</li> </ul>	□ Yes	oN □	□ Unsure
	□ □ Wid	Legally Separated Widowed Year o	4-	arated Date of separa Year of spouse's death	parate me	Date of separate maintenance agreement spouse's death	agreem						
<ul><li>2. List the names below of:</li><li>• everyone who lived with you last year (other than you or your spouse)</li></ul>	ou last year (oth	er than you	or your	(esnods	-	(		If add	litional spa	ce is neede	d check he	re 🗆 and li	If additional space is needed check here $\square$ and list on page 3
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	t did not live with	you last ye	ear						To be co	ompleted b	y a Certific	ed Volunte	To be completed by a Certified Volunteer Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth Relationship to Number of US (mm/dd/yy) you (for months Citic example: son, lived in (yes parent, none, last year etc)	Relationship to hyou (for example: son, lidaughter, yarent, none, lietc)	Number of months lived in your home last year	(ou/s	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Student F last year ((yes/no))	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person?	Did this person provide more than 50% of his/ her own sumont?	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this present
(a)	(p)	(c)	(p)	(e)	£)	(6)	(H)	0	(outpool)	(yes/no)		Calculation	(yes/no)
				3									
	Volunteers To re	teers are trained to provide high quality service and uphold the highest ethical stand To report unethical behavior to the IRS, email us at <a href="mailto:winvoltax@irs.gov">wi.voltax@irs.gov</a> or call toll free	to prov	vide higl avior to	the IRS,	service al	nd uphol	d the high	hest ethica	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 or call toll free	ś		
			l										

		Page 2
Yes	No Unsui	No   Unsure   Check appropriate box for each question in each section
Part III	- Income	Part III – Income – Last Year, Did You <i>(or Your Spouse)</i> Receive
×		1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
×		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? (Form 1099-MISC, cash)
×		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
		9. (A) Income (or loss) from the sale of Stocks, Bonds 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) 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, Sch K-1, royalties, foreign income, etc.) Specify
Part IV	- Expenses	s – Last Year, Did You (or Your Spouse) Pay
		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?   No
$\boxtimes$		2. Contributions to a retirement account?   IRA (A) X 401K (B)   Roth IRA (B) Other
		3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
		4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
$\boxtimes$		5. (B) Medical expenses? (including health insurance premiums)
$\boxtimes$		6. (B) Home mortgage interest? (Form 1098)
$\boxtimes$		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
$\boxtimes$		8. (B) Charitable contributions?
		9. (B) Child or dependent care expenses such as daycare?
		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
		11. (A) Expenses related to self-employment income or any other income you received?
×		12. (B) Pay any student loan interest? (Form 1098-E)
Part V -	<ul><li>Life Events</li></ul>	1.1
		1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
		3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
		4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
		(A) Purchase and install energy-efficient home items? (such
		6. (B) Live in an area that was affected by a natural disaster?
		8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
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art 🛚	/I - Health C	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)	lact year did								
X		1. Have hea	- Last year, un	you, your sp	ouse, or depe	indent(s)					
			1. Have health care coverage?	ge?							
		2. Receive	2. Receive one or more of these forms? (Check the box)	these forms? (	Check the box	.)   Form 1095-B	B   Form 1095-C	1095-C			
		3. Have cov	verage through	the Marketplac	e (Exchange)	3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	15-A]				
		3a. If yes, Ha	ave an exemptic	on granted by t	the Marketplac	3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]	ion certificate	number (EC	(N)]		
		3b. If Yes, R	eceive an adva	nced payment	from the Mark	3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?	your monthly I	health care p	payments?		
		3c. If yes, Is	everyone listed	on your Form	1095-A being	3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?	return?				
/isit	http://www.	healthcare.gov	<u>v/</u> or call 1-800.	318-2596 for I	more informa	Visit http://www.healthcare.gov/ or call 1-800-318-2596 for more information on health insurance coverage options and assistance.	Irance covera	age options	and assist	ance.	
f you narii	If you're receivir marital status or payments.	ng advance pay r family size ch	yments of the panges, to your	oremium tax c Marketplace.	redit to help   Reporting ch	pay your health in: langes will help to	surance cove make sure yo	rage, you s ou are gettir	hould repoing the prop	If you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.	соше
o be	Completed	by a Certified Vo	Junteer Prepare	r (Use Publicatio	on 4012 and che	ck the appropriate bo	x(es) indicating	the health car	re coverage s	To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating the health care coverage status for everyone listed on the return.)	return
Nar	me (List dependents in t same order as in Part II)	Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Ye (circle mont	Part Year Coverage (circle months with coverage)	Exemptic exem	Exemption (circle months exemption applies)	nths (;	Notes	
<b>Faxpayer</b>	ayer				JFMAM	JFMAMJJASOND	JEMAMJJA	OSYII	O N O		
Spouse	se				JFMAMJ	JJASOND	JFMAM	JJAS	O N O		
ebe	Dependent				JFMAMJ	JAS	JFMAM	JJAS	O N O		
ebe	Dependent					JJAS	JFMAM	JAS	0 N O		
ebe	Dependent				A M	JJASON	⋖	JAS	0 N 0		
ebe	Dependent				JFMAM	JJASOND	JFMAM	JJAS	O N O		
ĮĮ.	/II - Additio	nal Information	n and Question	s Related to t	he Preparatio	Part VII - Additional Information and Questions Related to the Preparation of Your Return					
Pre Che	sidential Ele sck here if yo	Presidential Election Campaign Fund ( <i>If you check a box, your tax or refur</i> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund	r Fund <i>(If you cl</i> ise if filing jointly	heck a box, you	ur tax or refund o to this fund	<ol> <li>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</li> </ol>	Spouse				
If y	ou are due a	2. If you are due a refund, would you like	/ou like:								
a. L	a. Direct deposit	#		b. To p	ourchase U.S.	b. To purchase U.S. Savings Bonds		c. To split	t your refund	c. To split your refund between different accounts	
	\ Yes	o N		Yes	S No	No		Yes	⊗ ⊠	9	
If y	ou have a ba	alance due, wou	ald you like to m	ake a payment	t directly from )	3. If you have a balance due, would you like to make a payment directly from your bank account?	□ Yes	∾ ⊠	0		
any	free tax pre answers wil	Many free tax preparation sites operate by receiving gra Your answers will be used only for statistical purposes.	operate by rec	eiving grant r purposes.	noney. The d	ata from the follow	ing question	s may be us	sed by this	Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.	ıts.
g	er than Engi	4. Other than English, what language is spoken in your home?	age is spoken ir	your home?	NONE					☐ Prefer not to answer	ver
Are	you or a me	5. Are you or a member of your household considered disabled?	ousehold consic	lered disabled	(	% ×	☐ Prefer no	☐ Prefer not to answer			
dditi	Additional comments	nts									
talog	Catalog Number 52121E	1				www.irs.gov				Form <b>13614-C</b> (Rev. 10-2015)	10-20
,		1									2

# Part VIII - IRS Certified Volunteer Quality Reviewer Section

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

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

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

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

### Additional Tax Preparer notes

**Advanced Scenarios** 

### 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.

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Form 13614-C (Rev. 10-2015)

			s social security number  X-XXXX	OMB No. 1545	5-000	Safe, accurate, FAST! Use	1	file		e IRS website at s.gov/efile
	oyer identification number (E	EIN)			1	Wages, tips, other compensation	n			tax withheld
0.000	5XXXXXX				$oxed{oxed}$	19,000.00	_		2,000.0	1970
c Empl	oyer's name, address, and 2	IP code			3	Social security wages		4 Social		ax withheld
DAC	E CONSTRUCTION	M			-	20,200.00	_	6 Medica	1,252.	
	FORREST TRAIL				5	Medicare wages and tips 20,200.00		b Medica	292.9	
	JR CITY, STATE ZI				7	Social security tips	-	8 Allocat		0
	,	N. 100				coolar occurry upo		O Palocat	ou upo	
d Cont	rol number				9			10 Depen	dent care	benefits
ENI 155	oyee's first name and initial  RIQUE CLAYTON  1 CONCORD CIRC  UR CITY, STATE ZI			Suff.	13	Nonqualified plans  Statutory employee	irty	12a See in  D   12b D   12b D   12c	1,2	on.00
								12d		
15 State	oyee's address and ZIP code Employer's state ID number		16 State wages, tips, etc.	17 State incom	ne tax	x 18 Local wages, tips, etc.	19	Local inco	ne tax	20 Locality name
YS	37-5XXXXXX		19,000.00	1,200.00						
·	V-2 Wage and Statemen	d Tax	-	2015		Departme	nt of th	e Treasury	-Internal	Revenue Service

RECIPIENT'S/LENDER'S name, street country, ZIP or foreign postal code, and FORSYTH MORTGAGE 9800 SONOMA WAY YOUR CITY, STATE ZII	COMPANY	Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 2015 Form 1098	Mortgage Interes Statemen	
RECIPIENT'S federal identification no.	PAYER'S social security number	1 Mortgage interest received	from payer(s)/borrower(s)*	Copy E	
37-6XXXXXX	227-XX-XXXX	\$ 5,252.00		For Payer/Borrowe	
PAYER'S/BORROWER'S name ENRIQUE CLAYTON		2 Points paid on purchase of \$	The information in boxes 1 2, and 3 is important ta information and is bein furnished to the Interna Revenue Service. If you ar required to file a return,		
Street address (including apt. no.) 1551 CONCORD CIRC	LE	3 Refund of overpaid interest \$	negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for		
City or town, state or province, cour YOUR CITY, STATE ZI		Real Estate Tax: \$			
Account number (see instructions)		5	these points or because you did not report this refund o interest on your return		
Form 1098 (keep for	or your records) www.ir.	s.gov/form1098	Department of the Treasu	ıry - Internal Revenue Service	

RECIPIENT'S/LENDER'S name, street province, country, ZIP or foreign posts FINANCIAL AID PARTNE 666 LINCOLN	al code, and telephone number		OMB No. 1545-1576	Studen Loan Interes
YOUR CITY, STATE ZIP			Form <b>1098-E</b>	Statemen
RECIPIENT'S federal identification no.	BORROWER'S social security number	1 Student loan interest received	d by lender	Copy E
38-9XXXXXX	227-XX-XXXX	\$ 2,745.00		For Borrowe
ENRIQUE CLAYTON  Street address (including apt. no.)  1551 CONCORD CIRCLE City or town, state or province, country	v. and ZIP or foreign postal code			This is important ta information and is bein furnished to the Interna Revenue Service. If yo are required to file return, a negligenc penalty or othe sanction may b imposed on you if th
YOUR CITY, STATE ZIP	,, and all of 10701311 poolar coas	· ·	IRS determines that a underpayment of ta	
Account number (see instructions)		2 If checked, box 1 does not in fees and/or capitalized interes September 1, 2004	results because yo overstated a deduction for student loan interest	

PAYER'S name, street address, or foreign postal code, and teleph		te or province, c	ountry, ZIP	1 Rents	OMB No. 1545-0115	м	iscellaneous	
8009 PIKE CIR YOUR CITY, STATE Z	P			2 Royalties			Income	
TOOK ON THE E				\$	Form 1099-MISC			
				3 Other income	4 Federal income tax w	vithheld	Copy B	
				\$	\$		For Recipient	
PAYER'S federal identification nur	nber RECIPIE	NT'S identification	n number	5 Fishing boat proceeds	6 Medical and health care pa	payments		
38-7XXXXXX		227-XX-XXX	X	\$	\$			
RECIPIENT'S name  ENRIQUE CLAYTON				7 Nonemployee compensation	8 Substitute payments in dividends or interest		This is important tax information and is being furnished to	
Street address (including apt. no.)  1551 CONCORD CIRCLE  City or town, state or province, country, and ZIP or foreign postal code  YOUR CITY, STATE ZIP			\$ 8.850.00	\$		the Internal Revenue Service. If you are		
			9 Payer made direct sales of \$5,000 or more of consumer products to a buyer	10 Crop insurance proce		required to file a return, a negligence penalty or other		
			(recipient) for resale ▶	\$		sanction may be		
			11	12		imposed on you if this income is		
Account number (see instructions) FATCA filing requirement			13 Excess golden parachute payments	14 Gross proceeds paid attorney	d to an	taxable and the IRS determines that it has not been		
				\$	\$		reported.	
5a Section 409A deferrals	15b Secti	on 409A income	8	16 State tax withheld	17 State/Payer's state n	10.	8 State income	
				\$			\$	
\$	\$			\$			\$	
orm 1099-MISC (kee	o for your red	ords)	ww	w.irs.gov/form1099misc	Department of the Tre	easury - In	ternal Revenue Service	

### **Advanced Scenario 8: Test Questions**

- 28. Where should Enrique's cash income be reported on the tax return?
  - a. Form 1040, Line 7
  - b. Schedule C-EZ or C
  - c. Form 1040, Line 21
  - d. Cash income does not have to be reported
- **29.** What is Enrique's mileage expense deduction (at the standard mileage rate) for his business as a personal trainer?
  - a. \$690
  - b. \$1,581
  - c. \$3,738
  - d. \$4,428
- 30. Which item cannot be deducted by Enrique as a business expense?
  - a. Nutritional supplements
  - b. Business liability insurance
  - c. Advertising
  - d. Business license
- **31.** How does Enrique's self-employment tax affect his tax return?
  - a. Enrique's self-employment tax is not reported anywhere on Form 1040.
  - b. A portion of the self-employment tax is deducted as a business expense on Schedule C-EZ or C.
  - c. The self-employment tax is shown on Form 1040, Other Taxes section, and the full amount is deducted on Schedule A, Taxes You Paid section.
  - d. The self-employment tax is shown on Form 1040, Other Taxes section, and the deductible part is an adjustment on Form 1040, page 1.
- 32. What is the amount Enrique can take as a student loan interest deduction?
  - a. \$0
  - b. \$1,373
  - c. \$2,500
  - d. \$2,745

- 33. What are Enrique's total itemized deductions on Schedule A, line 29?
  - a. \$6,706
  - b. \$6,952
  - c. \$7,906
  - d. \$8,286
- **34.** The amount of Enrique's retirement savings contributions credit in the Tax and Credits section of Form 1040 is \$120.
  - a. True
  - b. False
- **35.** Enrique is not able to pay the entire balance due by April 15. What are his options?
  - a. He can submit a Form 9465, Installment Agreement Request.
  - b. He can contact the IRS for a full pay 120-day agreement.
  - c. He can pay using his credit card.
  - d. Any of the above.

### **Advanced Course Retest Questions**

### **Directions**

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

### **Advanced Scenario 1: Bill Flagler**

### **Interview Notes**

- Bill is 22 years old, single, and a U.S. citizen with a valid Social Security number.
- On Bill's Intake and Interview sheet, he answered "Unsure" to the question, "Can anyone claim you or your spouse on their tax return?"
- During the interview with Bill, you determine the following facts:
  - Bill was a full-time student during 2015.
  - He earned \$7,000 wages and had interest income of \$10 from a savings account.
  - He lived with his parents all year, but they told him they will not claim him on their 2015 return. Bill's parents are required to file a return.
  - Bill does not provide more than half of his own support.

### **Advanced Scenario 1: Retest Questions**

- **1.** Which of the following statements is correct?
  - a. Bill must claim 0 exemptions, because his income is less than \$10,000.
  - b. Bill must claim 0 exemptions, because his parents can claim him as a dependent on their tax return.
  - c. Bill can claim 1 exemption, because he had earned income.
  - d. Bill can claim 1 exemption, because his parents have decided not to claim him.
- 2. Is Bill required to file a tax return?
  - a. Yes
  - b. No

### **Interview Notes**

- Julia is 46 and made \$32,000 in wages in 2015. She is single and pays all the cost of keeping up her home.
- Julia's daughter, Beth, lived with Julia all year.
- Beth's baby, Piper, was born in November 2013. Piper lived in Julia's home since birth.
- Beth is 27, single, and had no income in 2015. She is not disabled.
- Julia provides more than half of the support for both Beth and Piper.
- Julia, Beth, and Piper are all U.S. citizens with valid Social Security numbers.
- Julia and Piper had health insurance that qualified as minimum essential coverage.
   Beth did not have health insurance at all in 2015.

### **Advanced Scenario 2: Retest Questions**

- 3. Julia can claim Piper as a dependent.
  - a. True
  - b. False
- **4.** Julia has no qualifying children for the earned income credit.
  - a. True
  - b. False
- **5.** If Beth does not qualify for a health coverage exemption, Julia must make a shared responsibility payment.
  - a. True
  - b. False

### **Advanced Scenario 3: George and Maria Newton**

### **Interview Notes**

- George and Maria are married and want to file a joint return.
- They have one child, Isabel, who is 5 years old and lived with them all year.
- George and Isabel are U.S. citizens and have valid Social Security numbers.
- Maria lives with George and Isabel in the U.S. but is not lawfully present in the U.S and has an Individual Taxpayer Identification Number (ITIN).
- Maria did not have any health insurance for all of 2015. George and Isabel had Minimum Essential Coverage (MEC) all year.
- George earned \$37,000 in wages, and had no other income. Maria had \$5,000 in earned income.
- George and Maria provided all the support for Isabel.

### **Advanced Scenario 3: Retest Questions**

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

### **Interview Notes**

- Chad is single and employed as a clerk.
- Chad earned \$36,000 in wages, and had no other income.
- In 2015, he took a computer class at the local university to improve his job skills.
- Chad has a receipt showing he paid \$1,095 for tuition. He paid for all his educational expenses and did not receive any assistance or reimbursement.
- He paid \$350 for a course book from an online bookseller. Purchase of the book was not a requirement of enrollment.
- Chad paid \$90 for a parking permit. It was not a requirement of enrollment.
- Chad does not have enough deductions to itemize.
- He is a U.S. citizen with a valid Social Security number.

### **Advanced Scenario 4: Retest Questions**

- 8. Which education credit is Chad eligible to take?
  - a. American opportunity credit
  - b. Lifetime learning credit
  - c. Both American opportunity credit and lifetime learning credit
  - d. He does not qualify for any education credit
- **9.** Which of the following are Chad's qualified educational expenses for the lifetime learning credit?
  - a. \$1,095 in tuition
  - b. \$350 for course book
  - c. \$90 parking permit
  - d. None of his expenses qualify

Read the information for Matthew Clark beginning on page 67.

- **10.** Matthew's Form 1095-A contains information that must be entered on Form 8965.
  - a. True
  - b. False
- 11. Matthew will receive an additional amount of premium tax credit on his tax return.
  - a. True
  - b. False
- **12.** The total amount of qualified educational expenses used in the calculation of Matthew's 2015 American opportunity credit is:
  - a. \$2,600
  - b. \$3,100
  - c. \$3,540
  - d. \$5,600
- **13.** Matthew's cancelled debt from Form 1099-C is reported on Form 1040, line 7 as wages.
  - a. True
  - b. False
- **14.** Which exception can Matthew use to avoid the 10% additional tax on the early distribution from his IRA on Form 5329?
  - a. Distribution made for higher education expenses
  - b. Distribution made for purchase of a first home
  - c. Distribution due to total and permanent disability
  - d. He does not qualify for an exception

Read the informatio	n for Kelly	Floyd beginning	on page 77.
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<b>15.</b> Is	Head of Household the most advantageous allowable filing status Kelly can use?
а	. Yes
b	. No
<b>16.</b> K	elly can claim Brian as a qualifying child for the earned income credit.
а	. True
b	. False
<b>17.</b> V	/hat is Kelly's total federal income tax withholding?
а	. \$2,200
b	. \$2,560
C	\$2,620
d	. \$2,980
<b>18.</b> V	/hat is the credit for child and dependent care expenses on Form 2441, line 11?
\$	
<b>19.</b> K	elly and her children qualify for the short coverage gap exemption.
а	. True
b	. False
	elly must pay the 10% additional tax on the distribution from her 401(k) because ne is under 59 1/2 years old and does not qualify for an exception.
а	. True
	. False

### **Advanced Scenario 7: Retest Questions**

### **Directions**

Re	fer to the scenario information for Elliot and Kathy Blackburn, beginning on page 85.
21	The total amount of taxable interest income shown on Line 8a is \$70.
	a. True
	b. False
22	Elliot's entire \$4,500 Roth IRA distribution is taxable.
	a. True
	b. False
23	The net capital gain or loss reported on Form 1040, Line 13 is a gain of \$1,239.
	a. True
	b. False
24	How much of the \$17,500 gross distribution reported on Form 1099-R from Hickory Corporation is taxable in 2015?
	a. \$16,719
	b. \$16,905
	c. \$17,097
	d. \$17,500
25	. A portion of Elliot's Social Security income is taxable.
	a. True
	b. False
26	The Blackburns are not required to make a shared responsibility payment on Form 1040, page 2.
	a. True
	b. False
27	The Blackburns are entitled to an earned income credit for 2015.
	a. True
	b. False

Refer to the scenario information for E	Enrique Clayton	, beginning on	page 96.
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28.	En	rique must use Schedule C-EZ or C to report his cash income.
	a.	True
	b.	False
29.		nat is Enrique's mileage expense deduction (at the standard mileage rate) for his siness as a personal trainer? \$
30.	En	rique cannot deduct the amount he pays for nutritional supplements.
	a.	True
	b.	False
31.		e full amount of the self-employment tax is deducted on Schedule A, in the Taxes u Paid section.
	a.	True
	b.	False
32.	Но	w do you report qualified student loan interest paid?
	a.	As an expense for an education credit
	b.	As other income on Form 1040, line 21
	C.	As an itemized deduction on Schedule A
	d.	As an adjustment to income on Form 1040, page 1
33.	Wh	nat is Enrique's total itemized deductions on Schedule A, line 29? \$
34.	Wh	nat is the amount of Enrique's retirement savings contributions credit? \$
35.		rique is not able to pay the entire balance due. One way to reduce the amount on alties and interest is to file his return and pay as much as he can by April 15.
	a.	True
	b.	False

### **Military Course Scenarios and Test Questions**

### **Directions**

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

### Military Scenario 1: Parker and Charlotte Mitchell

### **Interview Notes**

- Parker and Charlotte lived in Tucson, Arizona, where Parker was stationed with the Air Force for two years. He received new orders to move to Oklahoma City. This is a permanent change of station (PCS).
- They decided to make a Do It Yourself (DITY) move and save money.
- Charlotte spent a weekend in May in Oklahoma City looking for a house they could rent. She spent \$850 on round-trip airfare, hotel and a rental car.
- On June 4, 2015, Parker and Charlotte packed all their belongings and began driving from Tucson to Oklahoma City. On the way, they made a side trip to Dallas to visit Charlotte's parents. Their trip took a total of five days and four nights instead of the authorized two days and one night.
- Their move was estimated to cost \$4,700, and the Air Force provided \$4,465 in advance.
- The Mitchells drove their family car a total of 1,147 miles. The shortest, most direct route from Tucson to Oklahoma City is 926 miles. They paid a shipping company a total of \$2,850 to move their household furnishings to the new location. Their cost for lodging was \$83 per night, which is considered a reasonable expense. Parker and Charlotte spent \$300 on food during the trip.
- Parker and Charlotte are U.S. citizens and have valid Social Security numbers.

### **Military Scenario 1: Test Questions**

1.	Но	w much	can Parl	ker and	Charlotte	claim	as	qualified	lodging	expens	es?
	a.	\$332									

- b. \$166
- c. \$83
- d. \$0
- 2. How many miles can Parker and Charlotte claim as qualified moving expense?

- **3.** Parker and Charlotte can claim two days of food expenses as a qualified moving expense.
  - a. True
  - b. False
- **4.** Charlotte's May trip to locate a rental house is a qualified moving expense.
  - a. True
  - b. False
- **5.** Parker and Charlotte's net financial profit from the move will be reported on a Form W-2.
  - a. True
  - b. False

### Military Scenario 2: Emmett and Veronica Russell

### **Interview Notes**

- Emmett and Veronica came to the site to file a tax return.
- The Russells are married and have two children, ages 5 and 7, who lived with Veronica all year.
- Emmett and Veronica and their two children are all U.S. citizens and have valid Social Security numbers.
- Emmett was deployed to Afghanistan on December 10, 2014. His last day in the combat zone was January 31, 2016.
- Emmett earned \$28,500 in wages. His Form W-2 shows \$28,500, Code Q in box 12a.
- Veronica's only income was \$9,300 in wages.

### **Military Scenario 2: Test Questions**

- **6.** Since Emmett was deployed all of 2015, Emmett and Veronica ask what filing status they should use. What is your response?
  - a. Veronica and Emmett can each file as Head of Household because they have two children.
  - b. Veronica and Emmett can each choose to file as Single, if they want.
  - c. Veronica can file as Head of Household because Emmett was deployed all year and had no taxable income.
  - d. Veronica and Emmett can file Married Filing Jointly because they will get a larger refund than if they filed Married Filing Separately.

7.	The amount of taxable wages that will be reported on the Russells' Form 1040
	line 7 is \$

- **8.** The Russells could include combat pay as earned income for purposes of calculating EIC, if it results in a higher credit.
  - a. True
  - b. False
- **9.** The couple did not file their 2014 tax return because Emmett was deployed. It may take them a while to locate all their prior year records. Emmett and Veronica want to know how long they have to file their 2014 tax return. You tell them:
  - a. Because Veronica was in the U.S. during 2014, their 2014 return was due on April 15, 2015. They will be penalized for filing late.
  - b. Their 2014 return is due on April 18, 2016 because all unfiled returns are due on the next tax filing deadline after returning from a combat zone.
  - c. Because Emmett is serving in a combat zone, they are not required to file.
  - d. Their 2014 return is due November 12, 2016 (180 days from Emmett's last day in the combat zone, plus the 105 days of the 2015 filing season that remained when Emmett entered the combat zone).

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

Note: When using the Link and Learn Taxes Practice Lab, complete the Social Security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the numbers provided by your instructor.

### **Interview Notes**

- · Gregory and Madeline want to file a joint return.
- Madeline works in retail and is a member of the Army Reserve.
- Madeline attended Army Reserve training sessions one weekend per month. The training takes place over 100 miles away from home. She incurred the following expenses that were not reimbursed:
  - Drove 4,200 miles based on written records
  - Madeline and Gregory own two vehicles and both are available for personal use
  - Total mileage in 2015 for Madeline's car was 15,000 miles. Her car was placed in service 7/1/2013.
  - \$1,494 for lodging (within federal per diem rate for the area)
  - \$734 for meals (within federal per diem rate for the area)
  - \$175 for required uniforms, permitted to be worn while off-duty
- Madeline owns rental property, which she placed into service in 2005.
  - Rental property: Madeline is an active participant
    - Single family residence, 1000 Sunflower Street, Your City, Your State
    - Purchased property: 04/30/2005
    - Rented: 1/1/2015-12/31/2015
    - Annual rental income: \$10,200
    - Insurance: \$700
      - Management fees: \$510
      - Madeline did some plumbing repairs herself. She spent \$400 for materials and estimates that a plumber would have charged \$100 for labor.
      - Real property tax: \$1,300
      - Depreciation: \$2,000
      - Madeline did not make any payments that would require her to file Form 1099.
      - Gregory and Madeline did not itemize last year and do not have enough deductions to itemize this year.
      - Gregory and Madeline have a health insurance plan through Gregory's former employer's retiree coverage which qualifies as minimum essential coverage.



(October 2015)		Int	ake/Ir	ntervi	ew &	Intake/Interview & Quality Review	Interview & Quality Review	riew S	Sheet			OMB Number 1545-1964	mber 964
<ul> <li>You will need:</li> <li>Tax Information such as Forms W-2, 1099, 1098.</li> <li>Social security cards or ITIN letters for all persons on your tax return.</li> <li>Picture ID (such as valid driver's license) for you and your spouse.</li> </ul>	is Forms W-2, 1 or ITIN letters fo id driver's licen	1099, 1098 r all perso ise) for yo	ins on y	our tax re	eturn. se.	Please     You are comple     If you h	complet e respon ete and a	e pages 1 sible for 1 ccurate ir stions, pl	Please complete pages 1-3 of this for You are responsible for the information. complete and accurate information. If you have questions, please ask the	orm. ation on yo	ur return. I	Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS certified volunteer preparer.	ide er.
Part I - Your Personal Information	nation												
1. Your first name GREGORY		2	M.I.	Last name COLBERT					Teleph	Telephone number YOUR PHONE #		Are you a U.S. citiz ⊠ Yes	citizen?
2. Your spouse's first name MADELINE		2	M >	Last name COLBERT					Teleph	Telephone number		esnods	a U.S. citizen? □ No
3. Mailing address 723 CARVER RD						Apt # C	City YOUR CITY	7			State YS	ZIE YO	ZIP code
4. Your Date of Birth 05/09/1953	5. Your job title RETIRED	Φ		0 11	6. Last ye b. Totally	Last year, were you: Totally and permanently disabled	ou: inently di	sabled	X ×sex □	e. S	Full time student c. Legally blind	t X Yes	on on one of the one
7. Your spouse's Date of Birth 08/02/1966	8. Your spouse's job title RETAIL SALES	e's job title ES		0, 1	9. Last ye. b. Totally	9. Last year, was your spouse: b. Totally and permanently disabled	ur spous	abled	Yes	e S	Full time student c. Legally blind	t   Yes	8 8 8 8
10. Can anyone claim you or your spouse on their tax return?	your spouse on	their tax re	turn?	□ Yes		0	□ Unsure	_			,		
11. Have you or your spouse:	a.	a. Been a victim of identity theft?	im of ide	ntity theft		Yes 🛛	oN 🛭	b. Adopte	Adopted a child?	□ Yes	% ⊠		
Part II - Marital Status and Household Information	d Household	Informati	on										
1. As of December 31 of 2015, were you:		Single (This include Married a Did b. Was Divorced Date o Legally Separated Widowed Year o	icludes range bid you. Was yo ate of fin ated Ear of spear of spea	includes registered don a. Did you live with youn b. Was your marriage re Date of final decree arated Date of separa	domestic your spou ge recogn parate me	registered domestic partnerships, civil unit but live with your spouse during any part of four marriage recognized under the laws of inal decree  Date of separate maintenance agreement spouse's death	any part any part r the law:	unions, or of the last s of the str	includes registered domestic partnerships, civil unions, or other formal relations a. Did you live with your spouse during any part of the last six months of 2015? B. Was your marriage recognized under the laws of the state(s) you are filing in Date of final decree arated Date of separate maintenance agreement Year of spouse's death	includes registered domestic partnerships, civil unions, or other formal relationsh a. Did you live with your spouse during any part of the last six months of 2015? b. Was your marriage recognized under the laws of the state(s) you are filing in? Date of final decree arrated Date of separate maintenance agreement Year of spouse's death	Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  Married a. Did you live with your spouse during any part of the last six months of 2015? X Yes N.  b. Was your marriage recognized under the laws of the state(s) you are filing in? X Yes N.  Divorced Date of final decree  Legally Separated Date of separate maintenance agreement  Widowed Year of spouse's death	tate law) s	□ Unsure
2. List the names below of:  • everyone who lived with you last year (other than you or your spouse)	rou last year (oth	her than yo	u or you	r spouse)	=	(	(	If add	ditional spa	ce is neede	d check her	if additional space is needed check here   and list on page 3	t on page
<ul> <li>anyone you supported but did not live with you last year</li> </ul>	t did not live witl	n you last y	/ear					À.:	To be co	ompleted b	y a Certifie	To be completed by a Certified Volunteer Preparer	r Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth Relationship to (mm/dd/yy) you (for example: son, edaughter, parent, none, etc)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Student Blast year (yes/no)	Totally and Permanently Disabled (yes/no)		Did this person provide more than 50% of his/ her own	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this
(a)	(q)	(c)	(p)	(e)	(f)	(6)	(h)	0	(ouse)	(yes/no)		(yes/norw.h)	(yes/no)
	Volunteers	are traine	ed to pro	ovide higl	n quality	service a	loydn pu	ld the hig	hest ethica	Volunteers are trained to provide high quality service and uphold the highest ethical standards.	S.		
	To re	port unetly	nical bet	navior to	the IRS,	email us	at wi.volt	ax@irs.g	To report unethical behavior to the IRS, email us at wi.voltax@irs.gov or call toll free	oll free			

Check appropriate box for each question in each section  ast 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?  2. (A) Tip Income?  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-INT, 1099-INT)  5. (B) Refund of state/local income taxes? (Form 1099-K)  6. (B) Alimony income or separate maintenance payments?  7. (A) Self-Employment income? (Form 1099-MISC, cash)  8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099-R  7. (A) Self-Employment income? (Form 1099-MISC, cash)  8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099-R  7. (A) Self-Employment compensation? (Form 1099-K)  10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)  11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)  12. (B) Lonemployment compensation? (Form 1099-G)  13. (B) College or posts from Rental Property?  14. (M) Income (or loss) from Rental Property?  15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify  1-Last Year, Did You (or Your Spouse) Pay  14. (M) Income (or loss) from Rental Property?  15. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)  16. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)  17. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)  18. (B) Child or dependent care expenses such as daycare?  19. (B) Child or dependent care expenses such as daycare?	bed?  le W in box 12)  lender? (Forms 1099-C, 1099-A)  ch tax year?  insulation, etc.)  If so how much?  40 Schedule D?  Form 13614-C (Rev. 10-2015)
Last Last Last Last Last Last Last Last	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, of 10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, of 12. (B) Pay any student loan interest? (Form 1098-E)  s - Last Year, Did You (or Your Spouse)  1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with cocconstance). (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial 3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)  4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for whis 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace 6. (B) Live in an area that was affected by a natural disaster? If yes, where?  7. (A) Receive the First Time Homebuyers Credit in 2008?  8. (B) Make estimated tax payments or apply last year's refund to this year's tax?  9. (A) File a federal return last year containing a "capital loss carryover" on Form 10 www.irs.gov
No   No   No   No   No   No   No   No	

				and all appropriate box to	each duesno	ior each question in each section	llon				
art	VI - Healt	Ith Car	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)	ast year, did	you, your sp	onse, or depe	ndent(s)				
×			1. Have health care coverage?	n care covera	ge?						
	×		2. Receive one	e or more of t	hese forms? (	2. Receive one or more of these forms? (Check the box)	)   Form 1095-B		Form 1095-C		
	×		3. Have covera	age through t	he Marketplac	e (Exchange)?	3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	5-A]			
			3a. If yes, Have	an exemptio	n granted by t	the Marketplace	3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]	ion certificate	number (ECN)]		
			3b. If Yes, Rece	eive an advar	nced payment	from the Marke	3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?	your monthly	health care pay	ments?	
			3c. If yes, Is eve	eryone listed	on your Form	1095-A being of	3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?	return?			
/isi	t http://w	ww.he	ealthcare.gov/ o	or call 1-800-	318-2596 for i	more informat	Visit http://www.healthcare.gov/ or call 1-800-318-2596 for more information on health insurance coverage options and assistance.	rance cover	age options an	d assista	ince.
f you	If you're rece marital status payments.	eiving Is or fa	advance payme amily size chanç	ents of the p ges, to your	remium tax c Marketplace.	redit to help p Reporting ch	oay your health in: anges will help to	urance cove make sure y	rage, you shou ou are getting	uld repor the prop	If you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.
To b	e Comple	eted by	a Certified Volun	iteer Preparer	(Use Publication	on 4012 and cher	ck the appropriate bo	(es) indicating	the health care o	overage st	To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating the health care coverage status for everyone listed on the return.)
Na	ime (List a	depen der as	Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Ye (circle mont!	Part Year Coverage (circle months with coverage)	Exempti exem	Exemption(circle months exemption applies)	S	Notes
axp	Taxpayer					JFMAM	JFMAMJJASOND	JFMAN	MAMJJASO	0 Z	
Spouse	ase					JFMAM	MJJASOND	JFMAM	JJASON	□ Z	
)eb	Dependent					MAM	JAS	Σ	JJAS	O N O	
)eb	Dependent					JFMAMJ	JASO	JFMAM	JJASO	O N	
)eb	Dependent					JFMAM	ASON	JFMAM	JJASO	Ω Z	
)eb	Dependent					JFMAMJJ	JJASOND	JFMAM	JJASO	Ω Z	
art	VII - Add	ditions	al Information ar	nd Question	s Related to t	the Preparatio	Part VII - Additional Information and Questions Related to the Preparation of Your Return				
무인	esidential leck here	Il Elect	<ol> <li>Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)</li> <li>Check here if you, or your spouse if filing jointly, want \$3 to go to this fund</li> </ol>	und ( <i>If you ch</i> if filing jointly	eck a box, you, want \$3 to go	ur tax or refund o to this fund	will not change)  ⊠ You	Spouse X	L		
=	you are du	lue a re	2. If you are due a refund, would you like:	like:							
a.	<ul> <li>a. Direct deposit</li> <li>□ Yes</li> </ul>		S		b. Io pul	ourchase U.S. Sav	b. To purchase U.S. Savings Bonds		c. To split yo	our retund b	<ul> <li>c. I o split your refund between different accounts</li> <li>Yes</li> <li>X No</li> </ul>
」 ≟	vou have	a bala	3. If you have a balance due, would you like to	you like to ma	ike a payment	t directly from y	make a payment directly from your bank account?	□ Yes	oN 🗵	3	
lan	y free tax	x prep	Many free tax preparation sites operate by receiving gra Your answers will be used only for statistical purposes.	erate by rec	eiving grant i	money. The da	ata from the follow	ing question	s may be used	by this	Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.
ō	her than E	Englis	4. Other than English, what language is spoken in your home?	e is spoken in	your home?	NONE					☐ Prefer not to answer
Ar	e you or a	a mem	5. Are you or a member of your household considered disabled?	sehold consid	ered disabled	? 🗆 Yes	% ×	☐ Prefer n	Prefer not to answer		
ddit	Additional comments	nment	ø								
atalo	Catalog Number 52121E	52121E				*	www.irs.gov				Form 13614-C (Rev. 10-2015)

Page 4

# Part VIII - IRS Certified Volunteer Quality Reviewer Section

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

- Taxpayer (and Spouse's) identity was verified with a photo ID
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no
- The information on pages one through three was correctly addressed and entered to the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct.

Military Scenarios

- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct
- Standard, Additional or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

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

Catalog Number 52121E

	4	10-XX-XXXX	OMB No. 1548	-0008	FAST! Use	* file www.i	rs.gov/efile
2010	oyer identification number (EIN)  5XXXXXX			1 Wa	ages, tips, other compensation 25,400.00	2 Federal income 2.540.	Salainer errorement.
7070	oyer's name, address, and ZIP code	9		3 Sc	cial security wages	4 Social security	
					25,400.00	1,574	.80
	WOOD DEPARTMENT	STORE		5 M	edicare wages and tips	6 Medicare tax w	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
	D PORTER JR CITY, STATE ZIP			7 0	25,400.00	8 Allocated tips	30
100	OK OHT, OTATE ZII			1 50	iciai security tips	6 Allocated tips	
d Cont	rol number			9		10 Dependent care	e benefits
MA 723 YO	oyee's first name and initial Las  DELINE V. COLBERT  CARVER RD  UR CITY, STATE ZIP  December 2 and ZIP code	t name	Suff.	13 Sta	ployee plan sick pay	12a See instruction	s for box 12
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	40-5XXXXXX	25,400.00	889.00				
orm \	<b>V-2</b> Wage and Tax Statement –To Be Filed With Employee'	TORRES AND A SERVICE PROPERTY OF THE PARTY.	015	;	Department of	of the Treasury—Interna	I Revenue Service

	Track-1800	nployee's social security number 410-XX-XXXX	OMB No. 1545-	8000	Safe, accurate, FAST! Use	≁ file	Www.ii	e IRS website at rs.gov/efile
	oyer identification number (EIN)  6XXXXXX			<b>1</b> Wa	ges, tips, other compensation 7,400.00	2 Fede	eral income 532.0	tax withheld 0
c Empl	oyer's name, address, and ZIP co	de		3 So	cial security wages 7,400.00	4 Soci	ial security t 458.8	ax withheld
	S BOX 9999 A CITY, IOWA 52240				rdicare wages and tips 7,400.00 cial security tips		107.3	
	rol number			9	cial security tips		endent care	benefits
MA 723 YOU	DELINE V. COLBERT CARVER RD UR CITY, STATE ZIP	ust name	-	13 Star emp	] X	12b C 0 d 12c C 0 d 12d C		s for box 12
YS	Employer's state ID number 40-6XXXXXX	16 State wages, tips, etc. 7,400.00	17 State income 259.00	tax	18 Local wages, tips, etc.	19 Local in	come tax	20 Locality name
Copy B	<b>V-2</b> Wage and Ta Statement	_	2015		Department of	of the Treasu	ury—Interna	Revenue Service

PAYER'S name, street address, country, and ZIP or foreign post EATON INC 941 FREMONT AVENUE YOUR CITY, STATE ZIP		\$ 1 2a	Gross distribut  2,000.00  Taxable amoun  2,000.00		4	B No. 1545-0119 2015  orm 1099-R	200	Distributions Fro ensions, Annuitie Retirement of Profit-Sharin Plans, IRA Insurand Contracts, et		
	1	2b	Taxable amou			Total distributio	n 🗌	Copy Report th		
PAYER'S federal identification number	RECIPIENT'S identification number	3	Capital gain (ir in box 2a)	cluded	4	Federal income withheld	tax	income on you federal to return. If th		
40-7XXXXXX	544-XX-XXXX	\$			\$ 1	1,200.00		form show federal incom		
RECIPIENT'S name  GREGORY COLBERT  Street address (including apt. no.)  723 CARVER RD  City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP			5 Employee contributions /Designated Roth contributions or insurance premiums \$ \$ \$ \$ \$ \$ \$				tax withheld in box 4, attach this copy to your return.			
			Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other	%	This information is being furnished to the Internal		
			9a Your percentage of total distribution %			Total employee con	Revenue Service.			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	\$ 4	State tax withhe	eld	1	State/Payer's s		14 State distribution \$ 12,000.00		
\$		\$	1 11 2011	.1.1	40	Name of Inc. 11		\$		
Account number (see instructions)		\$	Local tax withh	eld	16	Name of localit	ty	17 Local distribution		
		\$				and a second action of the control of the control of		\$		

### **Military Scenario 3: Test Questions**

- **10.** What is the correct amount of wages reported on Form 1040, line 7? \$\_\_\_\_\_.
- 11. How is Madeline's rental real estate income reported on the joint tax return?
  - a. Rental income is reported on Schedule E and rental expenses are reported on Schedule A.
  - b. Rental income and expenses are reported on Schedule E.
  - c. Madeline's rental income should not be reported on their joint return.
  - d. Net rental expenses are reported on Form 1040, Line 21.
- 12. What are Madeline's total deductible rental expenses?
  - a. \$3,010
  - b. \$4,510
  - c. \$4,910
  - d. \$5,010
- **13.** Which of the following amounts are **not included** when calculating Madeline's adjustment for unreimbursed employee business expenses?
  - a. \$175 for uniforms
  - b. \$367 for meals
  - c. \$1,494 for lodging
  - d. \$2,415 for mileage
- 14. Where should Madeline report her unreimbursed employee business expenses?
  - a. As an itemized deduction on Schedule A
  - b. As a business expense on Schedule C-EZ
  - c. As an adjustment to income on Form 1040, Line 24 from Form 2106 or 2106-EZ
  - d. As a rental expense on Schedule E
- 15. What is the total federal income tax withheld on Form 1040, page 2?
  - a. \$532
  - b. \$2,540
  - c. \$3,072
  - d. \$4,272

### Military Course Retest Questions

### **Directions**

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

### Military Scenario 1: Parker and Charlotte Mitchell

### **Interview Notes**

- Parker and Charlotte lived in Tucson, Arizona, where Parker was stationed with the Air Force for two years. He received new orders to move to Oklahoma City. This is a permanent change of station (PCS).
- They decided to make a Do It Yourself (DITY) move and save money.
- Charlotte spent a weekend in May in Oklahoma City looking for a house they could rent. She spent \$850 on round-trip airfare, hotel and a rental car.
- On June 4, 2015, Parker and Charlotte packed all their belongings and began driving from Tucson to Oklahoma City. On the way, they made a side trip to Dallas to visit Charlotte's parents. Their trip took a total of five days and four nights instead of the authorized two days and one night.
- Their move was estimated to cost \$4,700, and the Air Force provided \$4,465 in advance.
- The Mitchells drove their family car a total of 1,147 miles. The shortest, most direct route from Tucson to Oklahoma City is 926 miles. They paid a shipping company a total of \$2,850 to move their household furnishings to the new location. Their cost for lodging was \$83 per night, which is considered a reasonable expense. Parker and Charlotte spent \$300 on food during the trip.
- Parker and Charlotte are U.S. citizens and have valid Social Security numbers.

### Military Scenario 1: Retest Questions

1.	How much	can Parker	rand Charlotte	claim as	qualified	lodging expense	s?
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- 2. How many miles can Parker and Charlotte claim as qualified moving expense?
  - a. 1,147
  - b. 926
  - c. 221
  - d. 0

- **3.** How much of their food expenses can Parker and Charlotte claim as qualified moving expenses?
  - a. \$0
  - b. \$120
  - c. \$150
  - d. \$300
- **4.** Charlotte's May trip to locate a rental house is **not** a qualified moving expense.
  - a. True
  - b. False
- **5.** Parker and Charlotte's net financial gain from the move does **not** need to be reported on their tax return.
  - a. True
  - b. False

### **Military Scenario 2: Retest Questions**

### **Interview Notes**

- Emmett and Veronica came to the site to file a tax return.
- The Russells are married and have two children, ages 5 and 7, who lived with Veronica all year.
- Emmett and Veronica and their two children are all U.S. citizens and have valid Social Security numbers.
- Emmett was deployed to Afghanistan on December 10, 2014. His last day in the combat zone was January 31, 2016.
- Emmett earned \$28,500 in wages. His Form W-2 shows \$28,500, Code Q in box 12a.
- Veronica's only income was \$9,300 in wages.

### Military Scenario 2: Retest Questions

- **6.** Veronica can file as Head of Household because Emmett was deployed all year and had no taxable income.
  - a. True
  - b. False
- **7.** What are the Russells' taxable wages that will be reported on their Form 1040, line 7?
  - a. \$37,800
  - b. \$28,500
  - c. \$9,300
  - d. \$0
- **8.** Combat pay is never considered earned income when calculating the earned income credit.
  - a. True
  - b. False
- **9.** The couple did not file their 2014 tax return because of Emmett's deployment. Their deadline to file both the 2014 and 2015 returns is April 18, 2016.
  - a. True
  - b. False

### Military Scenario 3: Retest Questions

### **Directions**

Refer to the scenario information for Gregory and Madeline Colbert beginning on page 118.

10. The correct amount of total wages reported on Form 1040, line 7 is \$25,400.
a. True
b. False
11. Madeline's rental real estate income is reported on Schedule E.
a. True
b. False
12. Madeline's total deductible rental expenses are \$5,010.
a. True
b. False
13. What amount of the unreimbursed employee business expenses may Madeline deduct for meals?
a. \$0
b. \$367
c. \$734
d. \$909
<b>14.</b> Madeline should report her unreimbursed employee business expenses on Schedule A.
a. True
b. False
<b>15.</b> What is the total federal income tax withheld on Form 1040, page 2? \$

### **International Course Scenarios and Test Questions**

### **Directions**

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

### International Scenario 1: Andrew and Colleen Banks

### **Interview Notes**

- Andrew and Colleen are married and live in Ireland.
- Andrew is a U.S. citizen and has a valid Social Security number. Colleen is a citizen
  of Ireland.
- Colleen does not want to be treated as a resident alien for U.S. tax filing purposes. She has never filed a joint return with Andrew.
- Andrew worked for a U.S. based company and earned \$65,000. Colleen does clerical work part-time and earned the equivalent of \$15,000 in U.S. dollars.
- Andrew and Colleen's daughter, Katie, lives with them. Katie is two years old, a U.S. citizen, and has a valid Social Security number.
- When Colleen's father died in 2012, her mother Patricia moved in with them. Patricia is a citizen of Ireland and has no income.
- Andrew and Colleen provided all the financial support for Katie and Patricia.

### **International Scenario 1: Test Questions**

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

### **Interview Notes**

- Jared and Rachel currently live in Brussels, Belgium. They moved there on January 10, 2015, for Rachel's temporary job assignment. They are U.S. citizens and have valid Social Security numbers.
- Neither Jared nor Rachel works for the U.S. government.
- They returned to the U.S. for nine days to attend a wedding and visit family.
- They also spent 14 days skiing in Switzerland in December.
- Jared and Rachel own a home in the U.S. It is vacant while they are overseas, but Rachel's sister checks on it for them. Jared and Rachel rent a one-bedroom apartment in Brussels.
- Jared and Rachel plan to return to the U.S. when Rachel's assignment ends in 2016.
- Neither Jared nor Rachel had health insurance in 2015.

### **International Scenario 2: Test Questions**

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

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

Note: When using the Link and Learn Taxes Practice Lab, complete the Social Security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the numbers provided by your instructor.

### **Interview Notes**

- Blake and Anastasia are married and are U.S. citizens. They have lived and worked in London since February 1, 2012. They did not return to the U.S. at any time during 2015. They want to file a joint return.
- Income:
  - Blake is employed as a manager. He works for Hickory Grille, 4570 Humboldt Road in London.
  - Blake has a year-end statement from his employer showing he earned \$44,000 in wages (converted to U.S. dollars).
  - Blake paid income taxes throughout the year to the United Kingdom. Converted to U.S. dollars, the total income tax Blake paid was \$4,400.
  - They took the foreign earned income exclusion for Blake's earnings for the last three years and expect to take it again this year. They have never revoked this exclusion.
  - Blake has an unlimited work visa.
  - Anastasia worked at the U.S. Embassy and has a Form W-2 for her salary.
- Blake and Anastasia have checking and savings accounts at a London bank.
   Converted to U.S. dollars, Fisk Bank paid them \$160 in interest. The Harpers paid foreign tax to the U.K. on this interest income in the amount of £25.24. The exchange rate on the date they paid the tax was 1 U.S. Dollar (USD) = .647 British Pounds (GBP).



- They are not required to file FinCEN Form 114 and they did not receive a distribution, were not grantors, nor were they transferors of a foreign trust.
- The couple rents an apartment in London located at 220 Sussex
   Street. They do not maintain any other residence abroad or in the U.S.
- They consider themselves residents of England and have never stated otherwise.
- Blake and Anastasia did not itemize for 2014 and do not have enough deductions to itemize for 2015.
- Blake and Anastasia are covered under a health care plan purchased through Anastasia's employer.

(October 2015)		Int	ake/li	Department of the Intake/Interview	ew &	Department of the Treasury - Internal Revenue Service Interview & Quality Review	y Rev	>	Sheet			OMB N 1545	OMB Number 1545-1964
<ul> <li>You will need:</li> <li>Tax Information such as Forms W-2, 1099, 1098.</li> <li>Social security cards or ITIN letters for all persons on your tax return.</li> <li>Picture ID (such as valid driver's license) for you and your spouse.</li> </ul>	s Forms W-2, r ITIN letters fo d driver's licer	1099, 1098 or all perso ose) for yo	ins on y	our tax r	eturn. se.	Please     You are comple     If you h	complet e respon te and a	e pages 1 sible for t ccurate in stions, ple	Please complete pages 1-3 of this for You are responsible for the informa complete and accurate information. If you have questions, please ask the	Please complete pages 1-3 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS certified volunteer preparer.	ur return. ified volun	Please pro	ovide arer.
Part I – Your Personal Information	nation												
1. Your first name BLAKE		Σ	M.I. A H.	Last name HARPER					YOUR	Telephone number YOUR PHONE #	r Are you a	a U.S.	citizen?
2. Your spouse's first name ANASTASIA		Σ	M.I. R.E.E.	Last name HARPER					Teleph	Telephone number	2000	spouse	a U.S. citizen?
3. Mailing address BOX 999			Š			Apt # C	City				State <b>AE</b>	2 0	ZIP code 09999
4. Your Date of Birth	5. Your job title	<u>a</u>			6. Last ye	Last year, were you: Totally and permanently disabled	ou:	paldes	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	ej S	Full time student		Yes No
7. Your spouse's Date of Birth	- 00	se's job title	1000		9. Last ye	9. Last year, was your spouse:	ur spous			eg eg	Full time student		
12/21/1984	CLERK				b. Totally	Totally and permanently disabled	mently di	sabled	□ Yes ⊠	No	c. Legally blind		Yes 🛭 No
10. Can anyone claim you or your spouse on their tax return?	vour spouse on	their tax re-	turn?	□ Yes	oN ⊠	D	□ Unsure	J					
11. Have you or your spouse:	eg.	a. Been a victim of identity theft?	im of ide	entity theft		X × ×	oN ⊠	b. Adopted	Adopted a child?	□ Yes	% ⊠		
Part II - Marital Status and Household Information	d Household	Informati	uo										
1. As of December 31 of 2015, were you:		Single (This includ Married a. Did b. Was Divorced Date o Legally Separated Widowed Year o	icludes i Did you Was you ate of fir ated [	includes registered don a. Did you live with you b. Was your marriage ru Date of final decree arated Date of separa	domestic your spol ge recogr parate ma	registered domestic partnerships, civil unit un live with your spouse during any part of four marriage recognized under the laws of inal decree  Date of separate maintenance agreement spouse's death	any part any part r the law:	unions, or of the last s of the sta	includes registered domestic partnerships, civil unions, or other formal relations a. Did you live with your spouse during any part of the last six months of 2015? B. Was your marriage recognized under the laws of the state(s) you are filing in Date of final decree arated. Date of separate maintenance agreement Year of spouse's death	Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  Married a. Did you live with your spouse during any part of the last six months of 2015?   B. Was your marriage recognized under the laws of the state(s) you are filing in?   M. Yes   N. Divorced Date of final decree  Legally Separated Date of separate maintenance agreement  Widowed Year of spouse's death	nips under sta	state law)	□ Unsure
<ul><li>2. List the names below of:</li><li>• everyone who lived with you last year (other than you or your spouse)</li></ul>	ou last year (ot	her than yo	u or you	ir spouse)	3			If ado	litional spar	ce is neede	d check he	re 🗌 and l	If additional space is needed check here $\square$ and list on page 3
· anyone you supported but did not live with you last year	did not live wit	h you last y	/ear						To be co	ompleted b	y a Certific	ed Volunte	To be completed by a Certified Volunteer Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth Relationship to Number of US (mm/dd/yy) you (for months Citi example: son, lived in (year daughter, your home parent, none, last year etc)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year ( (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person?	Did this person provide more than 50% of his/ her own support?	Did this person have less than \$4,000 of income?	Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(q)	(0)	(p)	(e)	(f)	(6)	(b)	6	(Control of the Control of the Contr	(yes/no)		(Automot)	(ou/se/)
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		ישווה חוסל	20 1001	2	, and	Communication and		S.C. Way	10000	2211110			

1 (8) Wages or Salary? (Form Wv2) If yes, how many jobs did you have last year?   2 (A) The Income Last Year, Did You (or Your Spouse) Receive   1 (8) Wages or Salary? (Form Wv2) If yes, how many jobs did you have last year?   2 (A) The Income (1 (8) Self-Employment income or separate maintenance payments?   2 (B) Refund of stateholds income taxes? (Form 1094-0.5)   3 (B) Refund of stateholds income taxes? (Form 1094-0.5)   4 (B) Interest/Dividents from: checking/savings accounts, bonds, CDs, brokerage? (Forms SS (Form 1094-0.5)   5 (B) Refund of stateholds income? (Form 1094-0.5)   3 (B) Refund of stateholds income? (Form 1094-0.5)   4 (B) Interest/Dividents from: checking/savings accounts, bonds, CDs, brokerage? (Forms Orlows)   4 (B) Interest/Dividents for any work performed not reported on Forms Wv2 or 1099?   3 (A) Income (or loss) from thes ased of Stocks. Bonds or Real Estate? (Including your home of the property or Relatenant Benefits? (Forms 1094-R)   4 (A) Income (or loss) from thes ased of Stocks. Bonds or Real Estate? (Including your home of the property or Relatenant Benefits? (Forms SSA-1099, RRB-1099)   4 (A) Income (or loss) from Rental Property?   4 (A) Income (or loss) from Rental Property?   4 (A) Income (or loss) from Rental Property?   4 (B) Albert income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalites, forms (Form 1094-R)   4 (B) Albert income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalites, forms (Form 1094-R)   4 (B) Albert income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalites, forms (Form 1094)   4 (B) Albert income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalites, forms (Form 1094)   4 (B) Albert income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalites, forms (Form 1094)   4 (B) Albert estates and interest? (Form 1098)   4 (B) Albert estated to self-endendent cate expenses such as daycate?   4 (B) Albert estated to self-endendent cate expenses such as daycate?   4 (B) Albert estated to self-e	Vac	ž	Incire	Chark annranriata hav for each musetion in each sertion	
1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2. (A) Tip Income? 3. (B) Scholarships? (Forms W-2, 1098-T) 4. (B) InterestDividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 5. (B) Refund of state/local income taxes? (Form 1099-G) 6. (B) Alimony income or separate maintenance payments? 7. (A) Self-Employment income? (Form 1099-MISC, cash) 8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099? 9. (A) Income (or 10ss) from the sale of Stocks, Bonds or Real Estate? (including your home 10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forl 11. (A) Payments from Pensions, Annuites, 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) Chief income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign-1-ast Year_ Did You (or Your Spouse) Pay 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SS Contributions to a retirement account? 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SS (B) College or post secondary educational expenses? (such as uniforms or mileage) 1. (B) Alimony or separate maintenance payments? If yes, do your vehicle? (Form 108 Medical expenses? (including health insurance premiums) 1. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 108 Medical expenses (including health insurance premiums) 1. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselof 1. (A) Expenses related to self-employment income or any other income you received? 1. (B) Alawe a Health Savings Account? (Form 1089-S, 1089-SA, 1099-SA, 1099-S	Part		come -	ast Year, Did You (or Your Spouse) Receive	
<ol> <li>(a) Tip Income?</li> <li>(b) Scholarships? (Forms W-2, 1098-T)</li> <li>(c) Scholarships? (Forms W-2, 1098-T)</li> <li>(d) Scholarships? (Form: checking/savings accounts, bonds, CDs, brokerage? (Forms 5. (g) Return of statehlocal income taxes? (Form 1099-G)</li> <li>(e) Alimony income or separate maintenance payments?</li> <li>(b) Sashcheck payments for any work performed not reported on Forms W-2 or 1099?</li> <li>(c) Asachcheck payments for any work performed not reported on Forms W-2 or 1099?</li> <li>(d) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home to a spatial strom insurance, or workers compensation) (Form 1099-G)</li> <li>(e) Disability income? (such as payments from insurance, or workers compensation) (Form 1099-G)</li> <li>(f) Disability income? (such as payments from insurance, or workers compensation) (Form 1099-G)</li> <li>(g) Unemployment compensation? (Form 1099-G)</li> <li>(g) Loscial Security or Raircad Retirement Benefits? (Forms \$5A-1099, RRB-1099)</li> <li>(g) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign -1-148 Year, Did You (or Your Spouse) Pay</li> <li>(e) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign 1-148 Alimony or separate maintenance payments? (Form 1098-G)</li> <li>(g) College or post secondary educational expenses for yourself, spouse or dependents?</li> <li>(e) Medical expenses? (including health insurance premiums)</li> <li>(e) Beal estate taxes for your home or personal property taxes for your vehicle? (Form 1088)</li> <li>(e) Charitable contributions?</li> <li>(f) Charitable contributions?</li> <li>(g) Charitable contributions as a eligible educator such as a teacher, feacher's aide, counseloff.</li> <li>(g) Charitable contributions?</li> <li>(g) Pay any student loan interest? (Form 1098-E)</li> <li>(g) Charitable contributions?</li> <li>(h) Have deare</li></ol>	×			(Form W-2) If yes, how many jobs did you have last year?	
8 4 0 0 7 6 0 0 1 7 7 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1		X			
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2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)	
0		×			
2 2 2 2 2 2 2 2 2 3 3 4 4 5 2 2 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		X		(B) Alimony income or	
8		X		7. (A) Self-Employment income? (Form 1099-MISC, cash)	
S - L - G - G - G - G - G - G - G - G - G		X		8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?	
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2		X		11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)	
2. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4.		X		12. (B) Unemployment compensation? (Form 1099-G)	
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1 - 1 - 2 - 2 - 3 - 2 - 3 - 3 - 3 - 3 - 3 - 3		×		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify	
S - L - 2 - 2 - 2 - 2 - 2 - 2 - 3 - 3 - 3 - 3	Part I	1	cpenses	Last Year, Did You (or Your Spouse) Pay	
2		X		If yes, do you have the recipient's SSN?	
8 - 1 - 1 - 1 - 1 - 2 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3 - 3		X		Contributions to a retirement account?	Other
8 2 7 8 8 7 7 8 8 8 7 8 8 8 8 9 8 8 9 9 9 9		X			ı
S 1 1 1 1 0 9 7 7 7 9 9 8 7 7 7 9 9 9 9 9 9 9 9 9 9		X			
8 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		X			
S - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		X		6. (B) Home mortgage interest? (Form 1098)	
8 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		X		7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)	
8 2 1 1 1 0 9 6 6 6 6 7 4 8 3 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		X		8. (B) Charitable contributions?	
0. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		×		9. (B) Child or dependent care expenses such as daycare?	
8 . 7 . 6 . 5 . 4 . 3 . 2		X		10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?	
21 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		X		11. (A) Expenses related to self-employment income or any other income you received?	
1 - 2 . 8 . 4 . 3 . 2 . 9 . 9 . 9 . 9 . 9 . 9		×		12. (B) Pay any student loan interest? (Form 1098-E)	
t. 5. 6. 5. 6. 6. 6. 6.	Part \	1		– Last Year, Did You <i>(or Your Spouse)</i>	
4 6 9 6 6					
4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for whi 5. (A) Purchase and install energy-efficient home items? (such as windows, furnace 6. (B) Live in an area that was affected by a natural disaster? If yes, where? 7. (A) Receive the First Time Homebuyers Credit in 2008?  8. (B) Make estimated tax payments or apply last year's refund to this year's tax? 9. (A) File a federal return last year containing a "capital loss carryover" on Form 10 www.irs.gov		X E			
<ul> <li>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace</li> <li>6. (B) Live in an area that was affected by a natural disaster? If yes, where?</li> <li>7. (A) Receive the First Time Homebuyers Credit in 2008?</li> <li>8. (B) Make estimated tax payments or apply last year's refund to this year's tax?</li> <li>9. (A) File a federal return last year containing a "capital loss carryover" on Form 10 www.irs.gov</li> </ul>					
6. (B) Live in an area that was affected by a natural disaster? If yes, where? 7. (A) Receive the First Time Homebuyers Credit in 2008? 8. (B) Make estimated tax payments or apply last year's refund to this year's tax? 9. (A) File a federal return last year containing a "capital loss carryover" on Form 10 www.irs.gov				B	
7. (A) Receive the First Time Homebuyers Credit in 2008? 8. (B) Make estimated tax payments or apply last year's refund to this year's tax? 9. (A) File a federal return last year containing a "capital loss carryover" on Form 10 www.irs.gov		X		(B)	
8. (A) File a federal return last year containing a "capital loss carryover" on Form 10 www.irs.gov		X		7. (A) Receive the First Time Homebuyers Credit in 2008?	
<u>(</u>		× E		(B) Make estimated tax payments or apply last year's refund to this year's tax?	
		<u> </u>		(A) File a legeral return last year containing a capital loss carryover on Form 1040 schedule D?	
	Catalog	Numbe	er 52121E	www.irs.gov Form <b>13614-C</b> (Rev. 10-2015)	. 10-2015)

Yes	No Unsure		Check appropriate box for	r each questic	or each question in each section	tion				Page 3
Part \	/I - Health	Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)	- Last year, did	I you, your sp	ouse, or depe	indent(s)				
×		] 1. Have hea	1. Have health care coverage?	ige?						
		2. Receive	2. Receive one or more of these forms? (Check the box)	these forms?	(Check the box	)   Form 1095-B	B   Form 1095-C	095-C		
		3. Have cov	verage through	the Marketpla	ce (Exchange)?	3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]	15-A]			
		] 3a. If yes, Ha	ave an exempti	on granted by	the Marketplac	3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]	ion certificate nu	umber (ECN)]		
		3b. If Yes, R	eceive an adva	nced payment	from the Mark	3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?	your monthly he	alth care paym	ents?	
		3c. If yes, Is	everyone listed	on your Form	1095-A being	3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?	return?			
Visit	http://ww	w.healthcare.gov	<u>v/</u> or call 1-800	-318-2596 for	more informa	Visit http://www.healthcare.gov/ or call 1-800-318-2596 for more information on health insurance coverage options and assistance.	ırance coverag	e options and	assistance.	
If you marit payn	If you're receiv marital status o payments.	ring advance pay or family size ch	yments of the langes, to your	oremium tax o Marketplace	credit to help r	oay your health instanges will help to	surance covera make sure you	ge, you shoul ı are getting th	If you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such a marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.	If you're receiving advance payments of the premium tax credit to help pay your health insurance coverage, you should report life changes, such as, income, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount of advance payments.
To be	Complete	d by a Certified Vo	Junteer Prepare	r (Use Publicati	on 4012 and che	ck the appropriate bo	x(es) indicating the	e health care co	rerage status for every	To be Completed by a Certified Volunteer Preparer (Use Publication 4012 and check the appropriate box(es) indicating the health care coverage status for everyone listed on the return.)
Nar	ne (List de	Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Ye (circle mont	Part Year Coverage (circle months with coverage)	Exemption exempti	Exemption(circle months exemption applies)		Notes
Taxpayer	ayer				JFMAM	JFMAMJJASOND	JFMAMJJA	NOSYI	٥	
Spouse	se				JFMAM	JJASOND	JFMAMJ	JJASON	Q	
Depe	Dependent				JFMAM	JJAS	MAM		D	
Depe	Dependent				FMAM	S A	MAM	JAS	۵	
Debe	Dependent				JFMAM	တ	JFMAMJ	JAS	۵	
Depe	Dependent				JFMAMJJA	JJASOND	JFMAM	JJASON	0	
Part \	/II - Addit	ional Information	n and Question	is Related to	the Preparatio	Part VII - Additional Information and Questions Related to the Preparation of Your Return				
1. Pre Ché	sidential E sck here if	<ol> <li>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</li> </ol>	Fund <i>(If you cl</i> Ise if filing jointly	heck a box, yo	our tax or refunction to this fund	y will not change) ☐ You	esnods 🗆	Ļ		
2. If yo	ou are due	2. If you are due a refund, would you like:	/ou like:							
a. [	a. Direct deposit	sit		b. To	purchase U.S.	b. To purchase U.S. Savings Bonds		c. To split you	c. To split your refund between different accounts	ferent accounts
	Yes	% X		Yes	es X No	No		Yes	o X	
3. If y	ou have a	3. If you have a balance due, would you like to	ld you like to m	ake a paymen	it directly from y	make a payment directly from your bank account?	□ Yes	% ⊠		
Many	free tax p	Many free tax preparation sites operate by receiving gra Your answers will be used only for statistical purposes,	operate by rec	seiving grant purposes.	money. The da	ata from the follow	ing questions I	may be used I	Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.	for these grants.
4. Oth	er than En	<ol> <li>Other than English, what language is spoken</li> </ol>	age is spoken i	in your home?	NONE				□ P.	☐ Prefer not to answer
5. Are	you or a r	5. Are you or a member of your household considered disabled?	ousehold consid	dered disabled	l? □ Yes	% ×	☐ Prefer not to answer	to answer		
Additi	Additional comments	ents								
Catalog	Catalog Number 52121E	121E				www.irs.gov			Form	Form <b>13614-C</b> (Rev. 10-2015)

# Part VIII – IRS Certified Volunteer Quality Reviewer Section

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

- Taxpayer (and Spouse's) identity was verified with a photo ID.
- The volunteer return preparer/quality reviewer are certified to prepare/review this return and return is within scope of the program.
- All questions in Parts I through VI have been answered.
- All unsure boxes were discussed with the taxpayer and correctly marked yes or no
- The information on pages one through three was correctly addressed and entered to the return.
- Names, SSNs, ITINs, and EINs, were verified and correctly transferred to the return.
- Filing status was verified and correct

International Scenarios

- Personal and Dependency Exemptions are entered correctly on the return.
- All Income (including income with or without source documents) checked "yes" in part III was correctly transferred to the tax return.
- Adjustments to income, such as student loan interest, IRA contributions, self employment tax, were verified and are correct
- Standard, Additional or Itemized Deductions are correct.
- All credits are correctly reported.
- All applicable provisions of ACA were considered for each person named on the tax return and were entered correctly.
- Any Shared Responsibility Payments are correct.
- Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.
- Direct Deposit/Debit and checking/saving account numbers are correct.
- SIDN is correct on the return.
- . The taxpayer(s) was advised that they are responsible for the information on their return.

Certified Volunteer Preparer's name/initials (optional)

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

Additional Tax Preparer notes

### Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs.

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

Catalog Number 52121E

		511-XX-XXXX	OMB No. 1545-0	000		→ fil		irs.gov/efile
	oyer identification number (EIN)			1 Wages, tij	ps, other compensatio	n 2 F	ederal income	
	XXXXXX over's name, address, and ZIP of			O Casial as	37,000.00	10	ocial security	,560.00
		code		3 Social se	37.000.00	4.5	*	.294.00
100000000000000000000000000000000000000	ONSULATE		-	5 Medicare	e wages and tips	6 1/	ledicare tax w	
7.7.7.7	TATE ROAD			o Wedicare	37,000.00	0 10	redicare tax w	536.50
LON	DON, UK			7 Social se	10 T. (T), M. T. (T. (T) T. (T)	8 A	llocated tips	
d Contr	ol number			9		10 D	ependent car	e benefits
ANA BOX APO	STASIA R. HARPER 1999 1 AE 09999	Last name	1	1 Nonqual 3 Statutory employee 4 Other	Retirement Third-pa	12b 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		6,320.00
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income	tax 18	Local wages, tips, etc.	19 Loca	I income tax	20 Locality nam
Сору В-		ree's FEDERAL Tax Return. o the Internal Revenue Service.	2015		Departmen	t of the Tre	asury—Interna	al Revenue Servic

### **International Scenario 3: Test Questions**

- 7. How are Blake's foreign wages reported on the tax return?a. The wages do not need to be reported.b. The wages are reported on Schedule C and subtracted on line 21.
  - c. The wages are included on line 21
  - d. The wages are included on line 7 and subtracted on line 21.
- **8.** The interest paid by Fisk Bank must be included in Blake and Anastasia's income on Form 1040.
  - a. True
  - b. False
- **9.** Blake does **not** qualify to exclude his foreign earned income under either the bona fide residence or physical presence tests.
  - a. True
  - b. False
- **10.** What is the amount of federal income tax withheld that appears on Blake and Anastasia's Form 1040, page 2?
  - a. \$10,976
  - b. \$10,960
  - c. \$6,560
  - d. \$4,400
- **11.** The correct amount of the foreign earned income exclusion reported on Form 1040, Other Income line is (\$81,000).
  - a. True
  - b. False

- **12.** Anastasia's salary does **not** qualify for the foreign earned income exclusion because it is paid by the U.S. government.
  - a. True
  - b. False
- **13.** Blake and Anastasia will take the foreign earned income exclusion. How should the \$4,400 Blake paid in income taxes to the U.K. be handled on the Harpers' tax return?
  - a. Blake and Anastasia cannot claim a foreign tax credit because the amount of taxes paid is over \$600.
  - b. Blake and Anastasia can claim the full \$4,400 as a foreign tax credit without completing the Form 1116.
  - c. Blake and Anastasia can include the \$4,400 in federal income tax withholding on Form 1040.
  - d. Blake and Anastasia cannot take a foreign tax credit because the tax was paid on income excluded under the foreign earned income exclusion.
- **14.** Blake and Anastasia will take a foreign tax credit for the taxes paid on their interest income. What category of income should be checked at the top of their Form 1116?
  - a. Passive Category Income
  - b. General Category Income
  - c. Section 901(j) income
  - d. Certain income re-sourced by treaty
- **15.** Convert the amount of foreign taxes paid on interest to U.S. dollars. Rounded to the nearest dollar, what amount is reported on Form 1116, line 8? \$\_\_\_\_\_

### International Course Retest Questions

### **Directions**

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

### International Scenario 1: Andrew and Colleen Banks

### **Interview Notes**

- Andrew and Colleen are married and live in Ireland.
- Andrew is a U.S. citizen and has a valid Social Security number. Colleen is a citizen
  of Ireland.
- Colleen does not want to be treated as a resident alien for U.S. tax filing purposes.
   She has never filed a joint return with Andrew.
- Andrew worked for a U.S. based company and earned \$65,000. Colleen does clerical work part-time and earned the equivalent of \$15,000 in U.S. dollars.
- Andrew and Colleen's daughter, Katie, lives with them. Katie is two years old, a U.S. citizen, and has a valid Social Security number.
- When Colleen's father died in 2012, her mother Patricia moved in with them. Patricia is a citizen of Ireland and has no income.
- Andrew and Colleen provided all the financial support for Katie and Patricia.

### International Scenario 1: Retest Questions

- 1. Andrew can claim Katie as a dependent on his tax return.
  - a. True
  - b. False
- 2. Andrew qualifies to use the Head of Household filing status.
  - a. True
  - b. False
- 3. Andrew can claim Patricia as a dependent on his tax return.
  - a. True
  - b. False
- 4. Andrew must report Colleen's income on his separate tax return.
  - a. True
  - b. False

### **Interview Notes**

- Jared and Rachel currently live in Brussels, Belgium. They moved there on January 10, 2015, for Rachel's temporary job assignment. They are U.S. citizens and have valid Social Security numbers.
- Neither Jared nor Rachel works for the U.S. government.
- They returned to the U.S. for nine days to attend a wedding and visit family.
- They also spent 14 days skiing in Switzerland in December.
- Jared and Rachel own a home in the U.S. It is vacant while they are overseas, but Rachel's sister checks on it for them. Jared and Rachel rent a one-bedroom apartment in Brussels.
- Jared and Rachel plan to return to the U.S. when Rachel's assignment ends in 2016.
- Neither Jared nor Rachel had health insurance in 2015.

### **International Scenario 2: Retest Questions**

- **5.** Jared and Rachel meet the requirements of the physical presence test and can exclude their foreign earned income.
  - a. True
  - b. False
- 6. Jared and Rachel do not qualify for a health coverage exemption.
  - a. True
  - b. False

Refer to the scenario information for Blake and Anastasia Harper, beginning on page 134.

7.	The	Harpers' total wages reported on Form 1040, line 7 is \$81,000.
	a.	True
	b.	False
8.		interest paid by Fisk Bank <b>does not</b> need to be included in Blake and stasia's income on Form 1040.
	a.	True
	b.	False
9.		te meets the requirements of the bona fide residence test and can exclude his ign earned income.
	a.	True
	b.	False
10.		correct amount of federal income tax withheld that appears on Blake and stasia's Form 1040, page 2 is \$6,560.
	a.	True
	b.	False
11.	The	correct amount reported on the Other Income line on Form 1040, page 1 is:
	a.	\$0
	b.	(\$37,000)
	C.	(\$44,000)
	d.	(\$81,000)

- **12.** Anastasia can claim the foreign earned income exclusion for her U.S. government salary.
  - a. True
  - b. False
- **13.** Blake and Anastasia will take the foreign earned income exclusion. They can also claim a foreign tax credit for the income tax Blake paid to the U.K. on his wages.
  - a. True
  - b. False
- **14.** Blake and Anastasia will take a foreign tax credit for the taxes paid on their interest income. At the top of their Form 1116, General Category Income should be checked.
  - a. True
  - b. False
- **15.** Convert the amount of foreign taxes paid on interest to U.S. dollars. Rounded to the nearest dollar, what amount is reported on Form 1116, line 8?
  - a. \$103
  - b. \$39
  - c. \$25
  - d. \$16

### Link & Learn Taxes

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

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

### **Link & Learn Taxes for 2015 includes:**

- Access to all VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the content for Basic, Advanced, Military, or International will display, depending on the level of certification you selected
- PowerPoint presentations that can be customized to fit your classroom needs
- VITA/TCE Central to provide centralized access for training materials and reference links
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491W
  - Lets volunteers prepare test scenario returns for the test/retest



Go to www.irs.gov, type "Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.

**FSA (Facilitated Self Assistance)** empowers taxpayers to prepare their own returns with the assistance of a certified volunteer. Taxpayers complete their own returns using interview-based software supplied by leaders in the tax preparation industry. Volunteers assist taxpayers with tax law and software questions.

**Virtual VITA** allows partners to initiate the intake process for taxpayers in one location, while utilizing a certified volunteer to prepare the return in an entirely different location. By incorporating this flexibility, partners can provide taxpayers with more convenient locations to file their taxes.

For more information contact your SPEC Relationship Manager to see if you should start a FSA or Virtual VITA site in your community.





### Your online resource for volunteer and taxpayer assistance

### **Partner and Volunteer Resource Center**

http://www.irs.gov/Individuals/Partner-and-Volunteer-Resource-Center

- What's Hot!
- Site Coordinator's Corner

### **Quality and Tax Alerts for IRS Volunteer Programs**

http://www.irs.gov/Individuals/Quality-and-Tax--Alerts-for-IRS-Volunteer-Programs

Volunteer Tax Alerts

### **Volunteer Training Resources**

http://www.irs.gov/Individuals/Volunteer-Training-Resources

### **Outreach Corner**

http://www.irs.gov/Individuals/Outreach-Corner

### Tax Trails for Answers to Common Tax Questions

http://www.irs.gov/Individuals/Tax-Trails---Main-Menu

### **Online Services and Tax Information for Individuals**

http://www.irs.gov/Individuals

### **File Your Return**

• Interactive Tax Assistant (ITA)

### Make a Payment

- Direct Pay
- Offer in Compromise Pre-Qualifier
- Payment Options

### **Manage Your Tax Info**

- Earned Income Tax Credit (EITC) Assistant
- Alternative Minimum Tax (AMT) Assistant

### **Check Account Status**

- · Where's My Refund?
- IRS2Go

### **eBooks**

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: http://www.irs.gov/Individuals/Site-Coordinator-Corner.

### and much more!

Your direct link to tax information 24/7:

www.irs.gov