



# 6744

## 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](http://www.irs.gov) (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



## How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement. The most recent version can be downloaded at: <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.

TaxWise® is a copyrighted software program owned by CCH Small Firm Services (CCH). All screen shots that appear throughout the official Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) training materials are used with the permission of CCH. The screen shots used in this publication—or any other screen shots from TaxWise® or its affiliated programs—may not be extracted, copied, or distributed without written approval from the IRS SPEC Office of Products, Systems, & Analysis.

#### 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

## Table of Contents

Preface .....	2
Test Instructions .....	3
Test Answer Sheet .....	6
Retest Instructions .....	7
Retest Answer Sheet .....	8
<b>Volunteer Standards of Conduct Test Questions .....</b>	<b>9</b>
<b>Volunteer Standards of Conduct Retest Questions .....</b>	<b>12</b>
Volunteer Standards of Conduct Agreement, Form 13615 .....	14
<b>Intake / Interview and Quality Review Test Questions .....</b>	<b>17</b>
<b>Intake / Interview and Quality Review Retest Questions .....</b>	<b>19</b>
<b>Basic Course Scenarios and Test Questions .....</b>	<b>21</b>
Basic Scenario 1: Wendy Gordon .....	21
Basic Scenario 2: Joanne Parks .....	22
Basic Scenario 3: Mike Hastings .....	23
Basic Scenario 4: Paul and Jessica Vermilion .....	24
Basic Scenario 5: Jim Wells and Sally Fulton .....	25
Basic Scenario 6: Melinda Armstrong .....	26
Basic Scenario 7: Warren and Shirley Graves .....	27
Basic Scenario 8: Teresa Martin .....	36
Basic Scenario 9: Evan James Swift .....	45
<b>Basic Course Retest Questions .....</b>	<b>54</b>
<b>Advanced Course Scenarios and Test Questions .....</b>	<b>63</b>
Advanced Scenario 1: Bill Flagler .....	63
Advanced Scenario 2: Julia Hillsdale .....	64
Advanced Scenario 3: George and Maria Newton .....	65
Advanced Scenario 4: Chad Forsyth .....	66
Advanced Scenario 5: Matthew Clark .....	67
Advanced Scenario 6: Kelly Floyd .....	77
Advanced Scenario 7: Elliot and Kathy Blackburn .....	85
Advanced Scenario 8: Enrique Clayton .....	96
<b>Advanced Course Retest Questions .....</b>	<b>106</b>
<b>Military Course Scenarios and Test Questions .....</b>	<b>115</b>
Military Scenario 1: Parker and Charlotte Mitchell .....	115
Military Scenario 2: Emmett and Veronica Russell .....	117
Military Scenario 3: Gregory and Madeline Colbert .....	118
<b>Military Course Retest Questions .....</b>	<b>126</b>
<b>International Course Scenarios and Test Questions .....</b>	<b>131</b>
International Scenario 1: Andrew and Colleen Banks .....	131
International Scenario 2: Jared and Rachel Baldwin .....	133
International Scenario 3: Blake and Anastasia Harper .....	134
<b>International Course Retest Questions .....</b>	<b>142</b>



### 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](http://www.irs.gov), or e-mail your comments to [partner@irs.gov](mailto:partner@irs.gov).

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



## Test Instructions

---

### Special Accommodations

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

### Reference Materials

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

Using prior year software will not generate the correct answers for the 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 mini-scenarios do not require you to prepare a tax return. For each of these, **read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.**

The tax preparation scenarios require 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

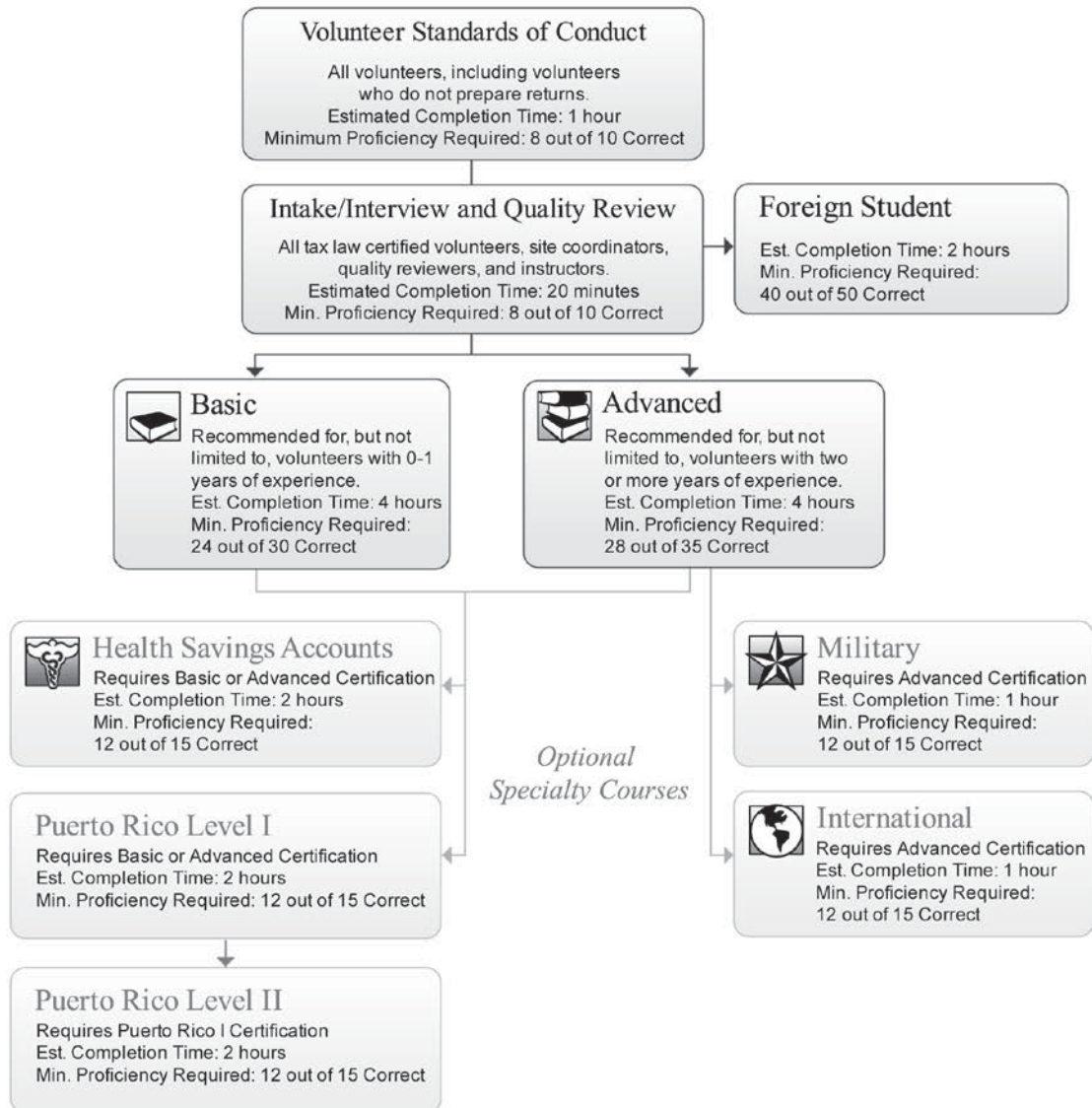
A score of **80%** or higher is required for certification. If you do not achieve a score of at least **80%**, you should review the subjects you missed or discuss it with your instructor, Site Coordinator, or other VITA/TCE volunteer contact. After the discussion, you can take a retest. Retest questions 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](http://www.linklearncertification.com) or at [www.irs.gov](http://www.irs.gov), using keyword search: Link & Learn.



## Certification Tests



# Test Answer Sheet

Name \_\_\_\_\_

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

## Privacy Act Notice

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

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

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

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

Question Answer

### Standards of Conduct

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

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

Question Answer

### Intake/Interview & Quality Review

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

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

Question Answer

### Basic Scenario 1

1.	
2.	

### Basic Scenario 2

3.	
4.	

### Basic Scenario 3

5.	
6.	

### Basic Scenario 4

7.	
8.	
9.	

### Basic Scenario 5

10.	
11.	

### Basic Scenario 6

12.	
13.	

### Basic Scenario 7

14.	
15.	

16.	
17.	

18.	
19.	

### Basic Scenario 8

20.	
21.	

22.	
23.	

24.	
25.	

### Basic Scenario 9

26.	
27.	

28.	
29.	

30.	
-----	--

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

Question Answer

### Advanced Scenario 1

1.	
2.	

### Advanced Scenario 2

3.	
4.	

5.	
----	--

### Advanced Scenario 3

6.	
7.	

### Advanced Scenario 4

8.	
9.	

### Advanced Scenario 5

10.	
11.	

12.	
13.	

### Advanced Scenario 6

15.	
16.	

17.	
18.	

19.	
20.	

### Advanced Scenario 7

21.	
22.	

23.	
24.	

25.	
26.	

### Advanced Scenario 8

27.	
28.	

29.	
30.	

31.	
32.	

33.	
34.	

35.	
-----	--

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

Question Answer

### Military Scenario 1

1.	
2.	

3.	
4.	

5.	
----	--

### Military Scenario 2

6.	
7.	

8.	
9.	

10.	
11.	

12.	
13.	

14.	
15.	

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

Question Answer

### International Scenario 1

1.	
2.	

3.	
4.	

### International Scenario 2

5.	
6.	

### International Scenario 3

7.	
8.	

9.	
10.	

11.	
12.	

13.	
14.	

15.	
-----	--

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

## 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 \_\_\_\_\_

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

## Privacy Act Notice

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

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

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

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

Question Answer

### Standards of Conduct

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

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

Question Answer

### Intake/Interview & Quality Review

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

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

Question Answer

### Basic Scenario 1

1.	
2.	

### Basic Scenario 2

3.	
4.	

### Basic Scenario 3

5.	
6.	

### Basic Scenario 4

7.	
8.	
9.	

### Basic Scenario 5

10.	
11.	

### Basic Scenario 6

12.	
13.	

### Basic Scenario 7

14.	
15.	
16.	
17.	
18.	
19.	

### Basic Scenario 8

20.	
21.	
22.	
23.	
24.	
25.	

### Basic Scenario 9

26.	
27.	
28.	
29.	
30.	

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

Question Answer

### Advanced Scenario 1

1.	
2.	

### Advanced Scenario 2

3.	
4.	
5.	

### Advanced Scenario 3

6.	
7.	

### Advanced Scenario 4

8.	
9.	

### Advanced Scenario 5

10.	
11.	
12.	
13.	
14.	

### Advanced Scenario 6

15.	
16.	
17.	
18.	
19.	
20.	

### Advanced Scenario 7

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

### Advanced Scenario 8

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

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

Question Answer

### Military Scenario 1

1.	
2.	
3.	
4.	
5.	

### Military Scenario 2

6.	
7.	
8.	
9.	

### Military Scenario 3

10.	
11.	
12.	
13.	
14.	
15.	

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

Question Answer

### International Scenario 1

1.	
2.	
3.	
4.	

### International Scenario 2

5.	
6.	

### International Scenario 3

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

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



## 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
  - b. You will be interviewed by the return preparer and asked additional questions as needed
  - c. You need to participate in a quality review of your tax return by someone other than the return preparer
  - d. All of the above
  
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

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:

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1) Follow the Quality Site Requirements (QSR).</li> <li>2) Not accept payment, solicit donations, or accept refund payments for federal or state tax return preparation.</li> <li>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.</li> </ol> | <ol style="list-style-type: none"> <li>4) Not knowingly prepare false returns.</li> <li>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.</li> <li>6) Treat all taxpayers in a professional, courteous, and respectful manner.</li> </ol> |
|--|--|

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 declare that I have completed Volunteer Standards of Conduct Certification and have read, understand, and will comply with the volunteer standards of conduct.

Full name <i>(please print)</i>	Volunteer position(s)	<input type="checkbox"/> IRS Employee - VITA/TCE Volunteer
---------------------------------	-----------------------	--

Home street address: city, state and ZIP code

Email address	Daytime telephone	Sponsoring partner name/site name
---------------	-------------------	-----------------------------------

Number of years volunteered <i>(including this year)</i>	Volunteer signature	Date
--	---------------------	------

**Volunteer Certification Levels**

	Standards of Conduct <i>(Required for ALL)</i>	Intake/ Interview & Quality Review	Basic	Advanced	Military	International	HSA	Puerto Rico		Foreign Students
								1	2	
Add the letter "P" for all passing test scores										

**Site Coordinator, Sponsoring Partner, Instructor or IRS:** By signing this form, I declare that I have verified the required certification level(s) and proper identification for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's <i>(printed)</i> name and title <i>(site coordinator, sponsoring partner, instructor, etc.)</i>	Approving Official's signature and date
---	---

**For Continuing Education (CE) Credits ONLY**  
*(to be completed by the site coordinator or partner)*

**Instructions:** Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits **will not be issued without a PTIN** for Enrolled Agents or Non-credentialed preparers. CPAs or other similar professionals do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. The Site Coordinator or Partner must sign and date this form and send the completed form to SPEC Territory Office/Relationship Manager for further processing. See Publication 1084, Site Coordinators Handbook, for additional requirements and instructions.

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

**Volunteer Status** *(check only one box)*

Enrolled Agent (EA)     Non-credentialed Tax Return Preparer     Certified Public Accountant (CPA)     Other Professional

Volunteer Position <i>(Check only one box in the appropriate section below)</i>	Volunteer Hours <i>(add the numbers of completed volunteer hours below) (minimum of 10 volunteer hours required to issue CE Credits)</i>
<input type="checkbox"/> Quality Reviewer <input type="checkbox"/> Return Preparer  <input type="checkbox"/> Tax Law Instructor <i>(all must be certified in Advanced)</i>	Total hours volunteered _____ <i>(qualifies for 14 CE credits)</i>
<b>OR</b>	
<input type="checkbox"/> Quality Reviewer <input type="checkbox"/> Return Preparer  <input type="checkbox"/> Tax Law Instructor <i>(all must be certified in Advanced AND one or more specialty course)</i>	Total hours volunteered _____ <i>(qualifies for 18 CE credits)</i>

If applicable, check tax law courses instructed

Basic     Advanced     Military     International     HSA     Puerto Rico     Foreign Students & Scholars

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

Approving Official's *(printed)* name and title *(site coordinator, sponsoring partner, instructor)*

Approving Official's signature	Date signed
--------------------------------	-------------





## Intake / Interview and Quality Review Test Questions

### Directions

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

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



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



## Intake / Interview and Quality Review Retest Questions

### Directions

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

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

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



## Basic Course Scenarios and Test Questions

---

### 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

## Basic Scenario 2: Joanne Parks

---

### 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.

## Basic Scenario 7: Warren and Shirley Graves

---

### 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.



## Intake/Interview & Quality Review Sheet

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.

- 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.

### Part I - Your Personal Information

1. Your first name <b>WARREN</b>	M.I. <b>GRAVES</b>	Last name <b>GRAVES</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>SHIRLEY</b>	M.I.	Last name <b>GRAVES</b>	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>1932 CALVERT COURT</b>		Apt #	City <b>YOUR CITY</b>	State <b>YS</b>
4. Your Date of Birth <b>09/21/1942</b>		6. Last year, were you:		
7. Your spouse's Date of Birth <b>03/06/1955</b>		a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
8. Your spouse's job title <b>CLERK</b>		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9. Last year, was your spouse:		a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
10. Can anyone claim you or your spouse on their tax return?		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
11. Have you or your spouse:		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		a. Been a victim of identity theft? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
		b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

### Part II - Marital Status and Household Information

1. As of December 31 of 2015,

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?  Yes  No

Divorced  b. Was your marriage recognized under the laws of the state(s) you are filing in?  Yes  No  Unsure

Legally Separated  Date of separate maintenance agreement \_\_\_\_\_

Widowed  Year of spouse's death \_\_\_\_\_

2. List the names below of:

- everyone who lived with you last year (other than you or your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example, son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (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)	To be completed by a Certified Volunteer Preparer		
										Did this person provide more than 50% of his/her own support? (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/N/A)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				

If additional space is needed check here  and list on page 3

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free**



Yes No Unsure Check appropriate box for each question in each section

Part III - Income - Last Year, Did You (or Your Spouse) Receive

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
2. (A) Tip Income?
3. (B) Scholarships? (Forms W-2, 1098-T)
4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. (B) Refund of state/local income taxes? (Form 1099-G)
6. (B) Alimony income or separate maintenance payments?
7. (A) Self-Employment income? (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 - Last Year, Did You (or Your Spouse) Pay

- 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No Roth IRA (B) Other
2. Contributions to a retirement account? IRA (A) 401K (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)
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 - Life Events - Last Year, Did You (or Your Spouse)

- 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? If yes, for which tax year?
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?
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? If so how much?
9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2015)

**Yes**  **No**  **Unsure**  **Check appropriate box for each question in each section**

**Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)**

- 1. Have health care coverage?
- 2. Receive one or more of these forms? (Check the box)  Form 1095-B  Form 1095-C
- 3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
- 3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]
- 3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?
- 3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?

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

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 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.)

Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Year Coverage (circle months with coverage)	Exemption(circle months exemption applies)	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D	
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	

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

1. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse

2. If you are due a refund, would you like:

a. Direct deposit  Yes  No

b. To purchase U.S. Savings Bonds  Yes  No

c. To split your refund between different accounts  Yes  No

3. If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No

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

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

5. Are you or a member of your household considered disabled?  Yes  No  Prefer not to answer

Additional comments

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

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

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

Draft  
6/24/2015

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

www.irs.gov

Form 13614-C (Rev. 10-2015)



a Employee's social security number <b>137-XX-XXXX</b>		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>35-5XXXXXX</b>		1 Wages, tips, other compensation <b>12,790.00</b>	2 Federal income tax withheld <b>1,500.00</b>		
c Employer's name, address, and ZIP code  <b>MAPLE CONVENIENCE SHOP 1225 MAPLE STREET YOUR CITY, STATE ZIP</b>		3 Social security wages <b>12,790.00</b>	4 Social security tax withheld <b>792.98</b>		
		5 Medicare wages and tips <b>12,790.00</b>	6 Medicare tax withheld <b>185.46</b>		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name  <b>SHIRLEY GRAVES 1932 CALVERT COURT YOUR CITY, STATE ZIP</b>		Suff. 11 Nonqualified plans	12a See instructions for box 12		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		
		14 Other	12c		
			12d		
f Employee's address and ZIP code					
15 State Employer's state ID number <b>YS 35-5XXXXXX</b>	16 State wages, tips, etc. <b>12,790.00</b>	17 State income tax <b>127.90</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

**2015**

Department of the Treasury—Internal Revenue Service

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

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  <b>GILMER CORP 2250 DELTA AVE YOUR CITY, STATE ZIP</b>		1 Gross distribution <b>\$ 23,600.00</b>	OMB No. 1545-0119  <b>2015</b>		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S federal identification number <b>34-6XXXXXX</b>		2a Taxable amount <b>\$ 22,850.00</b>	Form <b>1099-R</b>		
RECIPIENT'S name  <b>WARREN GRAVES</b>		2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.  This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number <b>34-6XXXXXX</b>	RECIPIENT'S identification number <b>130-XX-XXXX</b>	3 Capital gain (included in box 2a) <b>\$</b>	4 Federal income tax withheld <b>\$</b>		
Street address (including apt. no.) <b>1932 CALVERT COURT</b>		5 Employee contributions /Designated Roth contributions or insurance premiums <b>\$</b>	6 Net unrealized appreciation in employer's securities <b>\$</b>		
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		7 Distribution code(s) <b>7</b>	8 Other <b>\$</b> %		
10 Amount allocable to IRR within 5 years <b>\$</b>	11 1st year of desig. Roth contrib.	9a Your percentage of total distribution %	9b Total employee contributions <b>\$ 16,250.00</b>		
Account number (see instructions)	12 State tax withheld <b>\$</b>	13 State/Payer's state no.	14 State distribution <b>\$</b>		
	15 Local tax withheld <b>\$</b>	16 Name of locality	17 Local distribution <b>\$</b>		

Form **1099-R**

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

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>OSZARK INVESTMENTS 623 KINGS PLACE YOUR CITY, STATE ZIP</b>		Payer's RTN (optional)	OMB No. 1545-0112  <b>2015</b>  Form <b>1099-INT</b>		<b>Interest Income</b>
PAYER'S federal identification number  <b>38-6XXXXXX</b>		RECIPIENT'S identification number  <b>130-XX-XXXX</b>		<b>Copy B For Recipient</b>	
RECIPIENT'S name  <b>WARREN GRAVES</b>  Street address (including apt. no.)  <b>1932 CALVERT COURT</b>  City or town, state or province, country, and ZIP or foreign postal code  <b>YOUR CITY, STATE ZIP</b>		1 Interest income  \$ <b>80.00</b>	2 Early withdrawal penalty  \$		3 Interest on U.S. Savings Bonds and Treas. obligations  \$
FATCA filing requirement <input type="checkbox"/>		4 Federal income tax withheld  \$	5 Investment expenses  \$	6 Foreign tax paid  \$	
Account number (see instructions)		8 Tax-exempt interest  \$	9 Specified private activity bond interest  \$	7 Foreign country or U.S. possession  \$	
		10 Market discount  \$	11 Bond premium  \$	12  \$	
		14 Tax-exempt and tax credit bond CUSIP no.	13 Bond premium on tax-exempt bond  \$	15 State	
		16 State identification no.	17 State tax withheld  \$		

Form **1099-INT** (keep for your records) [www.irs.gov/form1099int](http://www.irs.gov/form1099int) Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
<b>2015</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name <b>Warren Graves</b>	Box 2. Beneficiary's Social Security Number <b>130-XX-XXXX</b>		
Box 3. Benefits Paid in 2015 <b>\$20,000.00</b>	Box 4. Benefits Repaid to SSA in 2015	Box 5. Net Benefits for 2015 (Box 3 minus Box 4) <b>\$20,000.00</b>	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit: <b>\$17,741.20</b> Medicare Part B premiums deducted from your benefits: <b>\$2,258.80</b>  Medicare Prescription Drug premiums (Part D) deducted from your benefits: <b>\$0</b>  Total Additions:  Benefits for 2015: <b>\$20,000</b>		Box 6. Voluntary Federal Income Tax Withholding  Box 7. Address <b>1932 Calvert Court Your City, State Zip</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)	
Draft as of June 21, 2015 - Subject to Change			
Form SSA-1099-SM (6-2015)		DO NOT RETURN THIS FORM TO SSA OR IRS	



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

Notice	CP01A
Tax Year	2015
Notice date	
To contact us	Phone 1-800-XXX-XXXX
Page 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 filing any Forms 1040 during the calendar year beginning in January.

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

Your assigned 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?
- The return must be filed as a paper return.
  - This return cannot be prepared at a volunteer site.
  - The Identity Protection PIN must be entered during return preparation.
  - All of the above.
15. What is the correct amount of taxable interest shown on the Graves' Form 1040, line 8a?
- \$0
  - \$9
  - \$80
  - \$89
16. What is the taxable amount of Warren's Social Security? \$\_\_\_\_\_.
17. Warren is over 65. How does that affect their tax return?
- There is no effect.
  - It increases their standard deduction.
  - It increases their personal exemptions.
  - They must itemize their deductions.
18. 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.
- True
  - False
19. The Graves are **not** required to make a shared responsibility payment on Form 1040, page 2.
- True
  - False



## Basic Scenario 8: Teresa Martin

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.



## Intake/Interview & Quality Review Sheet

**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.

• 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.

**Part I – Your Personal Information**

1. Your first name <b>TERESA</b>	M.I. <b>MARTIN</b>	Last name <b>MARTIN</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>ADAM</b>	M.I. <b>MARTIN</b>	Last name <b>MARTIN</b>	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>129 PENNINGTON PLACE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YS</b>
4. Your Date of Birth <b>04/29/1968</b>	5. Your job title <b>MED ASSISTANT</b>		6. Last year, were you:	
			a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth <b>11/27/1965</b>	8. Your spouse's job title <b>DECEASED</b>		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

**Part II – Marital Status and Household Information**

1. As of December 31 of 2015,  Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) were you:  
 Married  
 Divorced  
 Legally Separated  
 Widowed

a. Did you live with your spouse during any part of the last six months of 2015?  Yes  No

b. Was your marriage recognized under the laws of the state(s) you are filing in?  Yes  No  Unsure

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

2. List the names below of:

- everyone who lived with you last year (other than you or your spouse)
- anyone you supported but did not live with you last year

if additional space is needed check here  and list on page 3

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	To be completed by a Certified Volunteer Preparer				
									Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/NA)	
(a) <b>MACKENZIE MARTIN</b>	(b) <b>06/06/04</b>	(c) <b>SON</b>	(d) <b>12</b>	(e) <b>YES</b>	(f) <b>YES</b>	(g) <b>S</b>	(h) <b>YES</b>	(i) <b>NO</b>					
<b>ZACK MARTIN</b>	<b>11/27/91</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>NO</b>	<b>YES</b>					

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free**

Yes No Uninsure Check appropriate box for each question in each section

Part III - Income - Last Year, Did You (or Your Spouse) Receive

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2
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 - Last Year, Did You (or Your Spouse) Pay

- 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No
2. Contributions to a retirement account? IRA (A) 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)
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 - Life Events - Last Year, Did You (or Your Spouse)

- 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? If yes, for which tax year?
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?
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? If so how much?
9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 10-2015)



**Yes**  **No**  **Unsure**  **Check appropriate box for each question in each section**

**Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)**

1. Have health care coverage?

2. Receive one or more of these forms? (Check the box)  Form 1095-B  Form 1095-C

3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]

3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?

3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?

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

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 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.)

Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Year Coverage (circle months with coverage)	Exemption(circle months exemption applies)	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D	
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	

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

- Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
    - Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse
  - If you are due a refund, would you like:
    - a. Direct deposit  Yes  No
    - b. To purchase U.S. Savings Bonds  Yes  No
    - c. To split your refund between different accounts  Yes  No
  - If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**  Prefer not to answer
  - Are you or a member of your household considered disabled?  Yes  No  Prefer not to answer

Additional comments

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

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

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

6/24/2015

**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

www.irs.gov

Form 13614-C (Rev. 10-2015)


a Employee's social security number <b>259-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>35-6XXXXXX</b>		1 Wages, tips, other compensation <b>35,300.00</b>		2 Federal income tax withheld <b>2,300.00</b>			
c Employer's name, address, and ZIP code  <b>MARICOPA MEDICAL SERVICES 1270 WEST 29TH STREET YOUR CITY, STATE ZIP</b>		3 Social security wages <b>35,300.00</b>		4 Social security tax withheld <b>2,188.60</b>			
		5 Medicare wages and tips <b>35,300.00</b>		6 Medicare tax withheld <b>511.85</b>			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff.  <b>TERESA MARTIN 129 PENNINGTON PLACE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans		12a See instructions for box 12 <b>DD 6,788.00</b>			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
<b>YS</b>	<b>35-6XXXXXX</b>	<b>35,300.00</b>	<b>1,472.00</b>				

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

**2015**

Department of the Treasury—Internal Revenue Service

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

a Employee's social security number <b>543-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>40-0XXXXXX</b>		1 Wages, tips, other compensation <b>1,700.00</b>		2 Federal income tax withheld <b>200.00</b>			
c Employer's name, address, and ZIP code  <b>ITASCA CO 25 IMPERIAL LANE YOUR CITY, STATE ZIP</b>		3 Social security wages <b>1,700.00</b>		4 Social security tax withheld <b>105.40</b>			
		5 Medicare wages and tips <b>1,700.00</b>		6 Medicare tax withheld <b>24.65</b>			
		7 Social security tips		8 Allocated tips			
d Control number		9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff.  <b>ADAM MARTIN 129 PENNINGTON PLACE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans		12a See instructions for box 12			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
<b>YS</b>	<b>40-0XXXXXX</b>	<b>1,700.00</b>	<b>67.00</b>				

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

**2015**

Department of the Treasury—Internal Revenue Service

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



CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>STATE UNEMPLOYMENT COMMISSION 1000 GOVERNMENT PLAZA YOUR CITY, STATE ZIP</b>		1 Unemployment compensation <b>\$ 3,000.00</b>	OMB No. 1545-0120 <b>2015</b> Form 1099-G	<b>Certain Government Payments</b>
PAYER'S federal identification number <b>35-7XXXXXX</b>	RECIPIENT'S identification number <b>259-XX-XXXX</b>	2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year	
RECIPIENT'S name <b>TERESA MARTIN</b> Street address (including apt. no.) <b>129 PENNINGTON PLACE</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		5 RTAA payments \$	6 Taxable grants \$	<b>Copy B For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Account number (see instructions)		7 Agriculture payments \$	8 If checked, box 2 is trade or business income <input type="checkbox"/>	
		9 Market gain \$	11 State income tax withheld \$	
		10a State	10b State identification no.	

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

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code <b>KENT STATE BANK FOR MARICOPA MEDICAL SERVICES 401(K) 743 COLQUITT WAY YOUR CITY, STATE ZIP</b>		1 Gross distribution <b>\$ 1,300.00</b>	OMB No. 1545-0119 <b>2015</b> Form 1099-R	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
PAYER'S federal identification number <b>38-2XXXXXX</b>	RECIPIENT'S identification number <b>259-XX-XXXX</b>	2a Taxable amount <b>\$ 1,300.00</b>	2b Taxable amount not determined <input type="checkbox"/>	
RECIPIENT'S name <b>TERESA MARTIN</b> Street address (including apt. no.) <b>129 PENNINGTON PLACE</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld <b>\$ 260.00</b>	<b>Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>  This information is being furnished to the Internal Revenue Service.
10 Amount allocable to IRR within 5 years \$		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	
11 1st year of desig. Roth contrib.		7 Distribution code(s) <b>1</b>	8 Other \$ %	
12 State tax withheld \$		9a Your percentage of total distribution %	9b Total employee contributions \$	
13 State/Payer's state no.		14 State distribution \$	15 Local tax withheld \$	16 Name of locality
17 Local distribution \$				

Form **1099-R** [www.irs.gov/form1099r](http://www.irs.gov/form1099r) Department of the Treasury - Internal Revenue Service



**Stone's Child Care**

303 Twiggs Trail  
Your City, Your State Your Zip

December 31, 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

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

VOID

## Basic Scenario 8: Test Questions

---

20. Which allowable filing status is most advantageous to Teresa?
- a. Single
  - b. Head of Household
  - c. Married Filing Separately
  - d. Married Filing Jointly
21. Zack 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
22. What is the total federal income tax withholding for Teresa's tax return? \$\_\_\_\_\_.
23. What is the credit for child and dependent care expenses on Form 2441, line 11?
- a. \$0
  - b. \$315
  - c. \$331
  - d. \$362
24. Teresa and her children did not have Minimum Essential Coverage (MEC) for two months 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.
25. What is the amount of additional tax on the distribution from Teresa's 401(k), shown in the Other Taxes section of Form 1040?
- a. \$0
  - b. \$130
  - c. \$260
  - d. \$650

## Basic Scenario 9: Evan James Swift

---

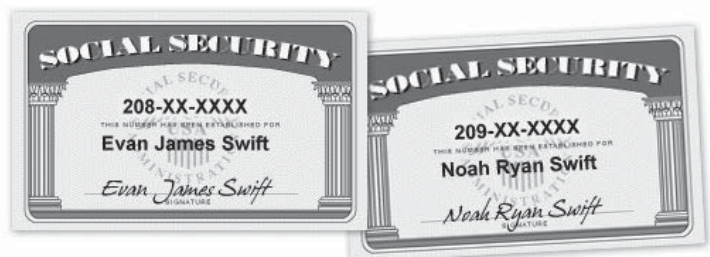
### Directions

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.



## Intake/Interview & Quality Review Sheet

**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.

**Part I – Your Personal Information**

- 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.

1. Your first name <b>EVAN</b>	M.I. <b>J</b>	Last name <b>SWIFT</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>847 MESA AVE</b>	Apt #		City <b>YOUR CITY</b>	State <b>YS</b>
4. Your Date of Birth <b>08/10/1962</b>	5. Your job title <b>ELECTRICIAN</b>		6. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

**Part II – Marital Status and Household Information**

1. As of December 31 of 2015,  Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) were you:  
 Married a. Did you live with your spouse during any part of the last six months of 2015?  Yes  No  
 Divorced b. Was your marriage recognized under the laws of the state(s) you are filing in?  Yes  No  Unsure  
 Legally Separated Date of separate maintenance agreement \_\_\_\_\_  
 Widowed Year of spouse's death \_\_\_\_\_

2. List the names below of:

- **everyone** who lived with you last year (other than you or your spouse)
- **anyone** you supported but did not live with you last year

If additional space is needed check here  and list on page 3

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (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? (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/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a) <b>NOAH SWIFT</b>	(b) <b>06/09/97</b>	(c) <b>SON</b>	(d) <b>8</b>	(e) <b>YES</b>	(f) <b>YES</b>	(g) <b>S</b>	(h) <b>YES</b>	(i) <b>NO</b>					

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free**

Yes No Unsure Check appropriate box for each question in each section

Part III - Income - Last Year, Did You (or Your Spouse) Receive

<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify

Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay

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

Part V - Life Events - Last Year, Did You (or Your Spouse)

<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Buy, sell or have a foreclosure (COD) of your home? (Form 1099-A)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Live in an area that was affected by a natural disaster? If yes, where?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Receive the First Time Homebuyers Credit in 2008?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?



**Yes**  **No**  **Unsure**  **Check appropriate box for each question in each section**

**Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)**

1. Have health care coverage?

2. Receive one or more of these forms? (Check the box)  Form 1095-B  Form 1095-C

3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]

3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?

3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?

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

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 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.)

Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Year Coverage (circle months with coverage)	Exemption(circle months exemption applies)	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D	
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	

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

- Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
    - Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse
  - If you are due a refund, would you like:
    - a. Direct deposit  Yes  No
    - b. To purchase U.S. Savings Bonds  Yes  No
    - c. To split your refund between different accounts  Yes  No
  - If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**  Prefer not to answer
  - Are you or a member of your household considered disabled?  Yes  No  Prefer not to answer

Additional comments

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

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

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

www.irs.gov

Form **13614-C** (Rev. 10-2015)



a Employee's social security number <b>208-XX-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile			
b Employer identification number (EIN) <b>37-5XXXXXX</b>		1 Wages, tips, other compensation <b>40,000.00</b>	2 Federal income tax withheld <b>2,300.00</b>				
c Employer's name, address, and ZIP code <b>PACE CONSTRUCTION 3604 FORREST TRAIL YOUR CITY, STATE ZIP</b>		3 Social security wages <b>41,900.00</b>	4 Social security tax withheld <b>2,597.80</b>				
		5 Medicare wages and tips <b>41,900.00</b>	6 Medicare tax withheld <b>607.55</b>				
		7 Social security tips	8 Allocated tips				
d Control number		9	10 Dependent care benefits				
e Employee's first name and initial Last name Suff. <b>EVAN JAMES SWIFT 847 MESA AVE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans		12a See instructions for box 12 <b>D 1,900.00</b>			
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b <b>DD 4,758.00</b>				
		14 Other		12c			
				12d			
f Employee's address and ZIP code		15 State Employer's state ID number <b>YS 37-5XXXXXX</b>	16 State wages, tips, etc. <b>40,000.00</b>	17 State income tax <b>2,400.00</b>	18 Local wages, tips, etc.		
		19 Local income tax	20 Locality name				

Form **W-2** Wage and Tax Statement **2015** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <b>FIRST MORTGAGE COMPANY 9800 STONEHILL WAY YOUR CITY, STATE ZIP</b>		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 <b>2015</b> Form 1098	<b>Mortgage Interest Statement</b>
RECIPIENT'S federal identification no. <b>37-6XXXXXX</b>	PAYER'S social security number <b>208-XX-XXXX</b>	1 Mortgage interest received from payer(s)/borrower(s)* <b>\$ 6,552.00</b>		Copy B For Payer/Borrower The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.
PAYER'S/BORROWER'S name <b>EVAN JAMES SWIFT</b>		2 Points paid on purchase of principal residence \$		
Street address (including apt. no.) <b>847 MESA AVE</b>		3 Refund of overpaid interest \$		
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		4 <b>REAL ESTATE TAX: \$1,954</b>		
Account number (see instructions)		5		

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

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <b>BROWN COLLEGE 10 COLLEGE AVE YOUR CITY, STATE ZIP</b>		1 Payments received for qualified tuition and related expenses <b>\$ 11,800.00</b>	OMB No. 1545-1574 <b>2015</b> Form <b>1098-T</b>	<b>Tuition Statement</b>
FILER'S federal identification no. <b>37-7XXXXXX</b>	STUDENT'S social security number <b>209-XX-XXXX</b>	2 Amounts billed for qualified tuition and related expenses <b>\$</b>	3 If this box is checked, your educational institution has changed its reporting method for 2015 <input type="checkbox"/>	
STUDENT'S name <b>NOAH RYAN SWIFT</b>		4 Adjustments made for a prior year <b>\$</b>	5 Scholarships or grants <b>\$ 10,000.00</b>	<b>Copy B For Student</b>  This is important tax information and is being furnished to the Internal Revenue Service. This form may be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
Street address (including apt. no.) <b>847 MESA AVE</b>		6 Adjustments to scholarships or grants for a prior year <b>\$</b>	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2016 <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund <b>\$</b>		
Form <b>1098-T</b> (keep for your records)		www.irs.gov/form1098t		Department of the Treasury - Internal Revenue Service



## Brown College

### 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

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <b>FINANCIAL AID PARTNERS 666 LINCOLN YOUR CITY, STATE ZIP</b>		OMB No. 1545-1576 <b>2015</b> Form <b>1098-E</b>	<b>Student Loan Interest Statement</b>
RECIPIENT'S federal identification no. <b>38-9XXXXXX</b>	BORROWER'S social security number <b>208-XX-XXXX</b>	1 Student loan interest received by lender <b>\$ 700.00</b>	<b>Copy B For Borrower</b> <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.</small>
BORROWER'S name <b>EVAN JAMES SWIFT</b> Street address (including apt. no.) <b>847 MESA AVE</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>	
Account number (see instructions)			
Form <b>1098-E</b> (keep for your records)		<a href="http://www.irs.gov/form1098e">www.irs.gov/form1098e</a>	Department of the Treasury - Internal Revenue Service

## Basic Scenario 9: Test Questions

---

26. What is the total of Evan's itemized deductions on Schedule A, line 29?
- a. \$10,692
  - b. \$12,406
  - c. \$12,646
  - d. \$13,346
27. Can 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. To 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. What is Evan's retirement savings contributions credit? \$\_\_\_\_\_
30. What is the amount of Evan's student loan interest deduction from Form 1040, page 1? \$\_\_\_\_\_.



## 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

## Basic Scenario 2: Joanne Parks

---

### 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

## 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: 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

## Basic Scenario 7: Retest Questions

---

### Directions

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

14. Warren's Identity Protection PIN must be entered as part of their joint tax return.
  - a. True
  - b. False
  
15. The \$9 of savings account interest is required to be included on the return even though no Form 1099-INT was issued.
  - a. True
  - b. False
  
16. The taxable amount of Warren's Social Security income is \$17,000.
  - a. True
  - b. False
  
17. Warren is over 65, therefore, what is the amount of the Graves' standard deduction?
  - a. \$9,250
  - b. \$12,600
  - c. \$13,850
  - d. \$15,100
  
18. Warren and Shirley want to avoid having a balance due next year. Which of the following 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. Is there a shared responsibility payment on the Graves' Form 1040, page 2?
  - a. Yes
  - b. No



## Basic Scenario 8: Retest Questions

---

### Directions

Read the information for Teresa Martin beginning on page 36.

20. Is Head of Household the most advantageous allowable filing status Teresa can use?
  - a. Yes
  - b. No
  
21. Teresa can claim Zack as a qualifying child for the earned income credit.
  - a. True
  - b. False
  
22. What is the total federal income tax withholding on Teresa's tax return?
  - a. \$260
  - b. \$300
  - c. \$2,500
  - d. \$3,060
  
23. What is the amount of the credit for child and dependent care expenses on Form 2441, line 11? \$\_\_\_\_\_.
  
24. Teresa qualifies for the short coverage gap exemption.
  - a. True
  - b. False
  
25. Teresa must pay a 10% additional tax on the distribution from her 401(k) because she is under 59 1/2 years old and does not qualify for an exception.
  - a. True
  - b. False

## Basic Scenario 9: Retest Questions

---

### Directions

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

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



## 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

## Advanced Scenario 2: Julia Hillsdale

---

### 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.

## 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

---

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? \$\_\_\_\_\_.

## Advanced Scenario 5: Matthew Clark

---

### 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.



## Intake/Interview & Quality Review Sheet

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.

- 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.

### Part I - Your Personal Information

1. Your first name <b>MATTHEW</b>	M.I.	Last name <b>CLARK</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>235 STONEHILL</b>	Apt #	City <b>YOUR CITY</b>	State <b>YS</b>	ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>12/28/1977</b>	5. Your job title <b>ASSISTANT MANAGER</b>		6. Last year, were you: a. Full time student <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

### Part II - Marital Status and Household Information

1. As of December 31 of 2015,  Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) were you:  
 Married a. Did you live with your spouse during any part of the last six months of 2015?  Yes  No  
 Divorced b. Was your marriage recognized under the laws of the state(s) you are filing in?  Yes  No  Unsure  
 Legally Separated Date of separate maintenance agreement \_\_\_\_\_  
 Widowed Year of spouse's death \_\_\_\_\_

2. List the names below of:

- everyone who lived with you last year (other than you or your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here  and list on page 3

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example, son, daughter, parent, none, etc)	Number of months lived in your home last year	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? (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/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free**

Yes No Unsure Check appropriate box for each question in each section

Part III - Income - Last Year, Did You (or Your Spouse) Receive

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
2. (A) Tip Income?
3. (B) Scholarships? (Forms W-2, 1098-T)
4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. (B) Refund of state/local income taxes? (Form 1099-G)
6. (B) Alimony income or separate maintenance payments?
7. (A) Self-Employment income? (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 - Last Year, Did You (or Your Spouse) Pay

- 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No
2. Contributions to a retirement account? IRA (A) 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)
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 - Life Events - Last Year, Did You (or Your Spouse)

- 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? If yes, for which tax year?
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?
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? If so how much?
9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?



**Yes No Unsure** Check appropriate box for each question in each section

**Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)**

1. Have health care coverage?

2. Receive one or more of these forms? (Check the box)  Form 1095-B  Form 1095-C

3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]

3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?

3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?

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

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 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.)

Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Year Coverage (circle months with coverage)	Exemption(circle months exemption applies)	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D	
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	

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

- Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
    - Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse
  - If you are due a refund, would you like:
    - a. Direct deposit  Yes  No
    - b. To purchase U.S. Savings Bonds  Yes  No
    - c. To split your refund between different accounts  Yes  No
  - If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**
  - Are you or a member of your household considered disabled?  Yes  No  Prefer not to answer

Additional comments



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

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

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

www.irs.gov

Form **13614-C** (Rev. 10-2015)

a Employee's social security number <b>454-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) <b>35-5XXXXXXX</b>			1 Wages, tips, other compensation <b>23,400.00</b>		2 Federal income tax withheld <b>1,800.00</b>					
c Employer's name, address, and ZIP code  <b>PEACH CAFE 21 S. 10TH STREET YOUR CITY, STATE ZIP</b>			3 Social security wages <b>23,400.00</b>		4 Social security tax withheld <b>1,450.80</b>					
			5 Medicare wages and tips <b>23,400.00</b>		6 Medicare tax withheld <b>339.30</b>					
			7 Social security tips		8 Allocated tips					
d Control number			9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff.  <b>MATTHEW CLARK 235 STONEHILL YOUR CITY, STATE ZIP</b>			11 Nonqualified plans		12a See instructions for box 12					
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
			14 Other		12c					
					12d					
f Employee's address and ZIP code			15 State Employer's state ID number <b>YS 34-5XXXXXX</b>		16 State wages, tips, etc. <b>23,400.00</b>		17 State income tax <b>217.20</b>		18 Local wages, tips, etc.	
							19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2015** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  <b>PRAIRIE BANK CUSTODIAN FOR THE IRA OF MATTHEW CLARK 1727 OSAGE WAY YOUR CITY, STATE ZIP</b>		1 Gross distribution <b>\$ 2,000.00</b>		OMB No. 1545-0119 <b>2015</b>		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.  <b>Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>	
PAYER'S federal identification number <b>30-6XXXXXX</b>		2a Taxable amount <b>\$ 2,000.00</b>		Form 1099-R			
RECIPIENT'S name  <b>MATTHEW CLARK</b>		3 Capital gain (included in box 2a) <b>\$</b>		4 Federal income tax withheld <b>\$</b>		This information is being furnished to the Internal Revenue Service.	
RECIPIENT'S identification number <b>454-XX-XXXX</b>		5 Employee contributions /Designated Roth contributions or insurance premiums <b>\$</b>		6 Net unrealized appreciation in employer's securities <b>\$</b>			
Street address (including apt. no.) <b>235 STONEHILL</b>		7 Distribution code(s) <b>1</b>		8 Other <b>\$ %</b>			
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		9a Your percentage of total distribution <b>%</b>		9b Total employee contributions <b>\$</b>			
10 Amount allocable to IRR within 5 years <b>\$</b>		11 1st year of desig. Roth contrib. <b>\$</b>		12 State tax withheld <b>\$</b>		13 State/Payer's state no.	
14 State distribution <b>\$</b>		15 Local tax withheld <b>\$</b>		16 Name of locality		17 Local distribution <b>\$</b>	
Account number (see instructions)		12 State tax withheld <b>\$</b>		13 State/Payer's state no.		14 State distribution <b>\$</b>	

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

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

OMB No. 1545-2232

Department of the Treasury  
Internal Revenue Service▶ Information about Form 1095-A and its separate instructions  
is at [www.irs.gov/form1095a](http://www.irs.gov/form1095a). CORRECTED**2015****Part I Recipient Information**

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

**Part II Covered Individuals**

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	<b>MATTHEW CLARK</b>	<b>454-XX-XXXX</b>	<b>12/28/1977</b>	<b>01/01/2015</b>	<b>12/31/2015</b>
17					
18					
19					
20					

**Part III Coverage Information**

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
22 February	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
23 March	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
24 April	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
25 May	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
26 June	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
27 July	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
28 August	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
29 September	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
30 October	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
31 November	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
32 December	<b>\$196.90</b>	<b>\$244.19</b>	<b>\$120.00</b>
33 Annual Totals	<b>\$2,362.80</b>	<b>\$2,930.28</b>	<b>\$1,440.00</b>

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

Cat. No. 60703Q

Form **1095-A** (2015)



CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <b>BROWN COLLEGE 10 COLLEGE AVE YOUR CITY, STATE ZIP</b>		1 Payments received for qualified tuition and related expenses <b>\$</b>	OMB No. 1545-1574 <b>2015</b> Form <b>1098-T</b>	<b>Tuition Statement</b>	
STUDENT'S social security number <b>454-XX-XXXX</b>		2 Amounts billed for qualified tuition and related expenses <b>\$ 11,200.00</b>			
FILER'S federal identification no. <b>37-7XXXXXX</b>	3 If this box is checked, your educational institution has changed its reporting method for 2015 <input type="checkbox"/>		<b>Copy B For Student</b>  This is important tax information and is being furnished to the Internal Revenue Service. This form may be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.		
STUDENT'S name <b>MATTHEW CLARK</b>		4 Adjustments made for a prior year <b>\$</b>			5 Scholarships or grants <b>\$ 3,000.00</b>
Street address (including apt. no.) <b>235 STONEHILL</b>		6 Adjustments to scholarships or grants for a prior year <b>\$</b>			7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2016 <input checked="" type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		8 Check if at least half-time student <input checked="" type="checkbox"/>			9 Checked if a graduate student <input type="checkbox"/>
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund <b>\$</b>			

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



## Brown College

### 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

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>PRAIRIE BANK 1727 OSAGE WAY YOUR CITY, STATE ZIP</b>		1 Date of identifiable event <b>06/01/15</b>	OMB No. 1545-1424  <b>2015</b>  Form <b>1099-C</b>	
		2 Amount of debt discharged \$ <b>800.00</b>		
		3 Interest if included in box 2 \$		
CREDITOR'S federal identification number <b>30-6XXXXXX</b>	DEBTOR'S identification number <b>454-XX-XXXX</b>	4 Debt description  <b>CREDIT CARD</b>		
DEBTOR'S name  <b>MATTHEW CLARK</b>  Street address (including apt. no.) <b>235 STONEHILL</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>				
Account number (see instructions)		5 If checked, the debtor was personally liable for repayment of the debt <input checked="" type="checkbox"/>	6 Identifiable event code	7 Fair market value of property \$

**Cancellation of Debt**

**Copy B For Debtor**

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

Form **1099-C**

(keep for your records)

[www.irs.gov/form1099c](http://www.irs.gov/form1099c)

Department of the Treasury - Internal Revenue Service



## 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

## Advanced Scenario 6: Kelly Floyd

---

### 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.



## Intake/Interview & Quality Review Sheet

**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.

**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.

**Part I – Your Personal Information**

1. Your first name <b>KELLY</b>	M.I.	Last name <b>FLOYD</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>300 DAKOTA CIRCLE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YS</b>
4. Your Date of Birth <b>04/15/1982</b>	5. Your job title <b>MANAGEMENT ASSISTANT</b>		6. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

**Part II – Marital Status and Household Information**

1. As of December 31 of 2015,  Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) were you:  
 Married  Divorced  Legally Separated  Widowed

a. Did you live with your spouse during any part of the last six months of 2015?  Yes  No

b. Was your marriage recognized under the laws of the state(s) you are filing in?  Yes  No  Unsure

Date of final decree \_\_\_\_\_  
 Date of separate maintenance agreement \_\_\_\_\_  
 Year of spouse's death **2012**

2. List the names below of:

- everyone who lived with you last year (other than you or your spouse)
- anyone you supported but did not live with you last year

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (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? (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/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a) <b>MIA FLOYD</b>	<b>08/01/04</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					
<b>LOGAN FLOYD</b>	<b>04/06/03</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					
<b>BRIAN BOLIVAR</b>	<b>10/27/91</b>	<b>BROTHER</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>NO</b>	<b>YES</b>					

If additional space is needed check here  and list on page 3

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free**



Yes No Unsure Check appropriate box for each question in each section

Part III - Income - Last Year, Did You (or Your Spouse) Receive

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
2. (A) Tip Income?
3. (B) Scholarships? (Forms W-2, 1098-T)
4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. (B) Refund of state/local income taxes? (Form 1099-G)
6. (B) Alimony income or separate maintenance payments?
7. (A) Self-Employment income? (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 - Last Year, Did You (or Your Spouse) Pay

- 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No
2. Contributions to a retirement account? IRA (A) 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)
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 - Life Events - Last Year, Did You (or Your Spouse)

- 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? If yes, for which tax year?
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?
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? If so how much?
9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

**Yes**  **No**  **Unsure**  Check appropriate box for each question in each section

**Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)**

1. Have health care coverage?

2. Receive one or more of these forms? (Check the box)  Form 1095-B  Form 1095-C

3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]

3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?

3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?

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

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 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.)

Name (List dependents in the same order as in Part I)	Coverage Entire Year	No Coverage	Part Year Coverage (circle months with coverage)	Exemption(circle months exemption applies)	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D	
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	

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

- Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
    - Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse
  - If you are due a refund, would you like:
    - a. Direct deposit  Yes  No
    - b. To purchase U.S. Savings Bonds  Yes  No
    - c. To split your refund between different accounts  Yes  No
  - If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**
  - Are you or a member of your household considered disabled?  Yes  No  Prefer not to answer

Additional comments

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

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

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

www.irs.gov

Form **13614-C** (Rev. 10-2015)



a Employee's social security number <b>601-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>34-6XXXXXX</b>		1 Wages, tips, other compensation <b>35,200.00</b>		2 Federal income tax withheld <b>2,200.00</b>					
c Employer's name, address, and ZIP code  <b>GILMER CORP 2250 DELTA AVENUE YOUR CITY, STATE ZIP</b>		3 Social security wages <b>35,200.00</b>		4 Social security tax withheld <b>2,182.40</b>					
		5 Medicare wages and tips <b>35,200.00</b>		6 Medicare tax withheld <b>510.40</b>					
		7 Social security tips		8 Allocated tips					
d Control number		9		10 Dependent care benefits					
e Employee's first name and initial Last name Suff.  <b>KELLY FLOYD 300 DAKOTA CIRCLE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans		12a See instructions for box 12 <b>DD 5,238.00</b>					
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b					
		14 Other		12c					
				12d					
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
<b>YS</b>	<b>34-6XXXXXX</b>	<b>35,200.00</b>	<b>1,472.00</b>						

Form **W-2** Wage and Tax Statement **2015** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>STATE UNEMPLOYMENT COMMISSION 1000 GOVERNMENT PLAZA YOUR CITY, STATE ZIP</b>		1 Unemployment compensation <b>\$ 3,600.00</b>	OMB No. 1545-0120 <b>2015</b> Form 1099-G		<b>Certain Government Payments</b>
PAYER'S federal identification number <b>35-7XXXXXX</b>	RECIPIENT'S identification number <b>601-XX-XXXX</b>	2 State or local income tax refunds, credits, or offsets <b>\$</b>	3 Box 2 amount is for tax year	4 Federal income tax withheld <b>\$ 360.00</b>	
RECIPIENT'S name <b>KELLY FLOYD</b> Street address (including apt. no.) <b>300 DAKOTA CIRCLE</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b> Account number (see instructions)		5 RTAA payments <b>\$</b>	6 Taxable grants <b>\$</b>	7 Agriculture payments <b>\$</b>	<b>Copy B For Recipient</b> This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		8 If checked, box 2 is trade or business income <input type="checkbox"/>	9 Market gain <b>\$</b>	10a State	
		10b State identification no.	11 State income tax withheld <b>\$</b>		

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

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  <b>KENT COMPANY 401(K) 743 COLQUITT WAY YOUR CITY, STATE ZIP</b>		<b>1</b> Gross distribution OMB No. 1545-0119 <div style="font-size: 2em; font-weight: bold; text-align: center;">2015</div>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		<b>2a</b> Taxable amount Form <b>1099-R</b> \$ <b>2,100.00</b>		
PAYER'S federal identification number <b>38-2XXXXXX</b>		RECIPIENT'S identification number <b>601-XX-XXXX</b>		<b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>
RECIPIENT'S name  <b>KELLY FLOYD</b>		<b>3</b> Capital gain (included in box 2a) \$		
Street address (including apt. no.)  <b>300 DAKOTA CIRCLE</b>		<b>4</b> Federal income tax withheld \$ <b>420.00</b>		This information is being furnished to the Internal Revenue Service.
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$		
<b>10</b> Amount allocable to IRR within 5 years \$		<b>6</b> Net unrealized appreciation in employer's securities \$		
<b>11</b> 1st year of desig. Roth contrib.		<b>7</b> Distribution code(s) <div style="display: flex; justify-content: space-between;"> <span><b>1</b></span> <span>IRA/SEP/SIMPLE <input type="checkbox"/></span> </div>		
Account number (see instructions)		<b>8</b> Other \$ %		
		<b>9a</b> Your percentage of total distribution % \$		
		<b>9b</b> Total employee contributions \$		
		<b>12</b> State tax withheld \$		
		<b>13</b> State/Payer's state no. \$		
		<b>14</b> State distribution \$		
		<b>15</b> Local tax withheld \$		
		<b>16</b> Name of locality \$		
		<b>17</b> Local distribution \$		

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

**Stone's Child Care**

303 Twiggs Trail  
Your City, Your State Your Zip

December 31, 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

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



## Advanced Scenario 6: Test Questions

---

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

## Advanced Scenario 7: Elliot and Kathy Blackburn

---

### 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.





## Intake/Interview & Quality Review Sheet

**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.

• 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.

### Part I - Your Personal Information

1. Your first name <b>ELLIOT</b>	M.I. <b>BLACKBURN</b>	Last name <b>BLACKBURN</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>KATHY</b>	M.I. <b>BLACKBURN</b>	Last name <b>BLACKBURN</b>	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>388 NOBLE CIRCLE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YS</b>
4. Your Date of Birth <b>01/11/1945</b>		6. Last year, were you:		
7. Your spouse's Date of Birth <b>06/26/1961</b>		a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
8. Your spouse's job title <b>CLERK</b>		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
9. Last year, was your spouse:		a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
10. Can anyone claim you or your spouse on their tax return?		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
11. Have you or your spouse:		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

### Part II - Marital Status and Household Information

1. As of December 31 of 2015,

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?  Yes  No  
 Divorced b. Was your marriage recognized under the laws of the state(s) you are filing in?  Yes  No  
 Legally Separated Date of separate maintenance agreement \_\_\_\_\_  
 Widowed Year of spouse's death \_\_\_\_\_

### 2. List the names below of:

• everyone who lived with you last year (other than you or your spouse)  
 • anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example, son, daughter, parent, none, etc)	Number of months lived in your home last year	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? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did this taxpayer provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
<b>CARTER BLACKBURN</b>	<b>02/03/00</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>NO</b>					

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
 To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free**

Yes  No  Check appropriate box for each question in each section

**Part III – Income – Last Year, Did You (or Your Spouse) Receive**

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
- 2. (A) Tip Income?
- 3. (B) Scholarships? (Forms W-2, 1098-T)
- 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- 5. (B) Refund of state/local income taxes? (Form 1099-G)
- 6. (B) Alimony income or separate maintenance payments?
- 7. (A) Self-Employment income? (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 – Last Year, Did You (or Your Spouse) Pay**

- 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?  Yes  No
- 2. Contributions to a retirement account?  IRA (A)  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)
- 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 – Life Events – Last Year, Did You (or Your Spouse)**

- 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? If yes, for which tax year? \_\_\_\_\_
- 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? \_\_\_\_\_
- 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? If so how much? \_\_\_\_\_
- 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?



**Yes No Unsure** Check appropriate box for each question in each section

**Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)**

1. Have health care coverage?

2. Receive one or more of these forms? (Check the box)  Form 1095-B  Form 1095-C

3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]

3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?

3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?

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

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 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.)

Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Year Coverage (circle months with coverage)	Exemption(circle months exemption applies)	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D	
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	

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

- Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse
  - If you are due a refund, would you like:
    - Direct deposit  Yes  No
    - To purchase U.S. Savings Bonds  Yes  No
    - To split your refund between different accounts  Yes  No
  - If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**
  - Are you or a member of your household considered disabled?  Yes  No  Prefer not to answer

Additional comments

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

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

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

www.irs.gov

Form **13614-C** (Rev. 10-2015)

a Employee's social security number <b>310-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile							
b Employer identification number (EIN) <b>40-0XXXXXX</b>				1 Wages, tips, other compensation <b>15,290.00</b>		2 Federal income tax withheld <b>500.00</b>									
c Employer's name, address, and ZIP code  <b>ITASCA CO 25 IMPERIAL LANE YOUR CITY, STATE ZIP</b>				3 Social security wages <b>15,290.00</b>		4 Social security tax withheld <b>947.98</b>									
				5 Medicare wages and tips <b>15,290.00</b>		6 Medicare tax withheld <b>221.71</b>									
				7 Social security tips		8 Allocated tips									
d Control number				9		10 Dependent care benefits									
e Employee's first name and initial Last name Suff.  <b>KATHY BLACKBURN 388 NOBLE CIRCLE YOUR CITY, STATE ZIP</b>				11 Nonqualified plans		12a See instructions for box 12									
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
				14 Other		12c									
						12d									
f Employee's address and ZIP code				15 State Employer's state ID number <b>YS 34-5XXXXXX</b>		16 State wages, tips, etc. <b>15,290.00</b>		17 State income tax <b>127.90</b>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

**2015**

Department of the Treasury—Internal Revenue Service

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

		<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0119		<b>2015</b>		<b>Form 1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>					
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  <b>HICKORY CORPORATION 1809 GULF DRIVE YOUR CITY, STATE ZIP</b>				1 Gross distribution <b>\$ 17,500.00</b>								2a Taxable amount <b>\$</b>		2b Taxable amount not determined <input checked="" type="checkbox"/> Total distribution <input type="checkbox"/>	
PAYER'S federal identification number <b>40-1XXXXXX</b>		RECIPIENT'S identification number <b>316-XX-XXXX</b>		3 Capital gain (included in box 2a) <b>\$</b>		4 Federal income tax withheld <b>\$ 1,750.00</b>		5 Employee contributions /Designated Roth contributions or insurance premiums <b>\$</b>		6 Net unrealized appreciation in employer's securities <b>\$</b>					
RECIPIENT'S name  <b>ELLIOT BLACKBURN</b>				7 Distribution code(s) <b>7</b>		8 Other <b>\$</b> %		9a Your percentage of total distribution %		9b Total employee contributions <b>\$ 12,500.00</b>					
Street address (including apt. no.)  <b>388 NOBLE CIRCLE</b>				10 Amount allocable to IRR within 5 years <b>\$</b>		11 1st year of desig. Roth contrib.		12 State tax withheld <b>\$</b>		13 State/Payer's state no.		14 State distribution <b>\$</b>			
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>				15 Local tax withheld <b>\$</b>		16 Name of locality		17 Local distribution <b>\$</b>							
Account number (see instructions)				18		19		20		21		22			

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service



CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code  <b>ESSEX BANK, CUSTODIAN FOR ROTH IRA OF ELLIOT BLACKBURN 300 MARIN STREET YOUR CITY, STATE ZIP</b>		<b>1</b> Gross distribution \$ <b>4,500.00</b> <b>2a</b> Taxable amount \$ <b>0.00</b>	OMB No. 1545-0119  <b>2015</b>  Form <b>1099-R</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>  <b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>  This information is being furnished to the Internal Revenue Service.
PAYER'S federal identification number  <b>48-1XXXXXX</b>	RECIPIENT'S identification number  <b>316-XX-XXXX</b>	<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld \$	
RECIPIENT'S name  <b>ELLIOT BLACKBURN</b>  Street address (including apt. no.)  <b>388 NOBLE CIRCLE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$	<b>6</b> Net unrealized appreciation in employer's securities \$	
		<b>7</b> Distribution code(s) <b>Q</b>	<b>8</b> Other \$ %	
		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$	
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib. \$	<b>12</b> State tax withheld \$	<b>13</b> State/Payer's state no. \$	<b>14</b> State distribution \$
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality \$	<b>17</b> Local distribution \$

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
<b>2015</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name <b>Elliot Blackburn</b>	Box 2. Beneficiary's Social Security Number <b>316-XX-XXXX</b>		
Box 3. Benefits Paid in 2015 <b>\$15,000.00</b>	Box 4. Benefits Repaid to SSA in 2015	Box 5. Net Benefits for 2015 (Box 3 minus Box 4) <b>\$15,000.00</b>	
DESCRIPTION OF AMOUNT IN BOX 3  <b>Paid by check or direct deposit: \$13,741.20</b>  <b>Medicare Part B premiums deducted from your benefits: \$1,258.80</b>  <b>Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$0</b>  <b>Total Additions: Benefits for 2015: \$15,000</b>		DESCRIPTION OF AMOUNT IN BOX 4  Box 6. Voluntary Federal Income Tax Withholding  Box 7. Address <b>388 Noble Circle Your City, State Zip</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)	
Draft as of June 21, 2015 - Subject to Change			
Form SSA-1099-SM (6-2015)		DO NOT RETURN THIS FORM TO SSA OR IRS	

**ABC INVESTMENTS**456 Pima Plaza  
Your City, YS ZIP**2015 TAX REPORTING STATEMENT****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-DIV\* 2015 Dividends and Distributions**

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

1a	Total Ordinary Dividends .....	325.00
1b	Qualified Dividends .....	300.00
2a	Total Capital Gain Distributions (Includes 2b- 2d) .....	75.00
2b	Capital Gains that represent Unrecaptured 1250 Gain .....	0.00
2c	Capital Gains that represent Section 1202 Gain .....	0.00
2d	Capital Gains that represent Collectibles (28%) Gain .....	0.00
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 .....	0.00
9	Non-Cash Liquidation Distributions .....	0.00
10	Exempt Interest Dividends .....	0.00
11	Specified Private Activity Bond Interest Dividends .....	0.00
12	State .....	
13	State Identification No. ....	
14	State Tax Withheld.....	0.00

**Form 1099-MISC\* 2015 Miscellaneous Income**

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

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

**Form 1099-INT\* 2015 Interest Income**

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

1	Interest Income .....	95.00
2	Early Withdrawal Penalty .....	25.00
3	Interest on U.S. Savings Bonds and Treas. Obligations .....	0.00
4	Federal Income Tax Withheld .....	0.00
5	Investment Expenses.....	0.00
6	Foreign Tax Paid.....	0.00
7	Foreign Country or U.S. Possession .....	
8	Tax-Exempt Interest.....	150.00
9	Specified Private Activity Bond Interest.....	0.00
10	Tax-Exempt Bond CUSIP No. ....	

**Summary of 2015 Proceeds From Broker and Barter Exchange Transactions**

Sales Price of Stocks, Bonds, etc. ....	5,625.00
Federal Income Tax Withheld .....	0.00

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



**ABC INVESTMENTS**456 Pima Plaza  
Your City, YS ZIP**2015 TAX REPORTING STATEMENT****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\* 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	<b>1a</b> Date of Sale or Exchange	<b>1b</b> Date of Acquisition	<b>1e</b> Quantity Sold	<b>2a</b> Sales Price of Stocks, Bonds, etc. (a)	<b>3</b> Cost or Other Basis (b)	Gain / Loss (-)	<b>5</b> Wash Sale Loss Disallowed	<b>4</b> Federal Income Tax Withheld	<b>13</b> State	<b>15</b> State Tax Withheld
<b>Dakota Co. Common Stock</b>										
Sale	02/01/2015	09/01/2014	250.000	2,875.00	1,777.00	1,098.00				
<b>TOTALS</b>				<b>2,875.00</b>	<b>1,777.00</b>					

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

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

Name: **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
4	Smaller of line 2 or line 3		3,000
5	Loss shown on Schedule D, line 7 as a positive amount		
6	Gain, if any, shown on Schedule D, line 15		
7	Add lines 4 and 6		3,000
8	<b>Short-term capital loss carryover.</b>		
	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
10	Gain, if any, shown on Schedule D, line 7	0	
11	Subtract line 5 from line 4. If -0- or less, enter -0-	3,000	
12	Add lines 10 and 11		3,000
13	<b>Long-term capital loss carryover.</b> Subtract line 12 from line 9. If -0- or less, enter -0-		450

## Advanced Scenario 7: Test Questions

---

21. What is the total taxable interest income shown on Line 8a of Form 1040?
- a. \$70
  - b. \$95
  - c. \$150
  - d. \$245
22. How does the code Q on 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.
23. What 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
24. How much of the \$17,500 gross distribution reported on Form 1099-R is taxable in 2015? \$ \_\_\_\_\_.
25. 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.
26. Is there a shared responsibility payment on the Blackburns' Form 1040, page 2?
- a. Yes
  - b. No
27. Are 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.

## Advanced Scenario 8: Enrique Clayton

---

### 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.





## Intake/Interview & Quality Review Sheet

**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.

• 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.

### Part I - Your Personal Information

1. Your first name <b>ENRIQUE</b>	M.I.	Last name <b>CLAYTON</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>1551 CONCORD CIRCLE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YS</b>
4. Your Date of Birth <b>11/22/1981</b>	5. Your job title <b>CUSTOMER SERVICE</b>		6. Last year, were you: a. Full time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: a. Full time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse on their tax return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

### Part II - Marital Status and Household Information

1. As of December 31 of 2015,  Single (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) were you:  
 Married  a. Did you live with your spouse during any part of the last six months of 2015?  Yes  No  
 Divorced Date of final decree **10/28/2008**  b. Was your marriage recognized under the laws of the state(s) you are filing in?  Yes  No  Unsure  
 Legally Separated Date of separate maintenance agreement \_\_\_\_\_  
 Widowed Year of spouse's death \_\_\_\_\_

2. List the names below of:

- everyone who lived with you last year (other than you or your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (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? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did this taxpayer provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free**

Yes  No  Unsure  Check appropriate box for each question in each section

**Part III – Income – Last Year, Did You (or Your Spouse) Receive**

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
- 2. (A) Tip Income?
- 3. (B) Scholarships? (Forms W-2, 1098-T)
- 4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- 5. (B) Refund of state/local income taxes? (Form 1099-G)
- 6. (B) Alimony income or separate maintenance payments?
- 7. (A) Self-Employment income? (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 – Last Year, Did You (or Your Spouse) Pay**

- 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?  Yes  No
- 2. Contributions to a retirement account? IRA (A)  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)
- 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 – Life Events – Last Year, Did You (or Your Spouse)**

- 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? If yes, for which tax year? \_\_\_\_\_
- 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? \_\_\_\_\_
- 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? If so how much? \_\_\_\_\_
- 9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?



**Yes**  **No**  **Unsure**  Check appropriate box for each question in each section

**Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)**

1. Have health care coverage?

2. Receive one or more of these forms? (Check the box)  Form 1095-B  Form 1095-C

3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]

3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?

3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?

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

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 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.)

Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Year Coverage (circle months with coverage)	Exemption(circle months exemption applies)	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D	
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	

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

- Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
    - Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse
  - If you are due a refund, would you like:
    - a. Direct deposit  Yes  No
    - b. To purchase U.S. Savings Bonds  Yes  No
    - c. To split your refund between different accounts  Yes  No
  - If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**
  - Are you or a member of your household considered disabled?  Yes  No  Prefer not to answer

Additional comments

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

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

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

www.irs.gov

Form **13614-C** (Rev. 10-2015)

a Employee's social security number <b>227-XX-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) <b>37-5XXXXXX</b>		1 Wages, tips, other compensation <b>19,000.00</b>	2 Federal income tax withheld <b>2,000.00</b>		
c Employer's name, address, and ZIP code <b>PACE CONSTRUCTION 3604 FORREST TRAIL YOUR CITY, STATE ZIP</b>		3 Social security wages <b>20,200.00</b>	4 Social security tax withheld <b>1,252.40</b>		
		5 Medicare wages and tips <b>20,200.00</b>	6 Medicare tax withheld <b>292.90</b>		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff. <b>ENRIQUE CLAYTON 1551 CONCORD CIRCLE YOUR CITY, STATE ZIP</b>		11 Nonqualified plans		12a See instructions for box 12 <b>D 1,200.00</b>	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b <b>DD 4,400.00</b>		
		14 Other		12c	
				12d	
f Employee's address and ZIP code		15 State Employer's state ID number <b>YS 37-5XXXXXX</b>	16 State wages, tips, etc. <b>19,000.00</b>	17 State income tax <b>1,200.00</b>	18 Local wages, tips, etc.
		19 Local income tax	20 Locality name		

Form **W-2** Wage and Tax Statement **2015** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number <b>FORSYTH MORTGAGE COMPANY 9800 SONOMA WAY YOUR CITY, STATE ZIP</b>		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-0901 <b>2015</b> Form 1098	<b>Mortgage Interest Statement</b>
RECIPIENT'S federal identification no. <b>37-6XXXXXX</b>	PAYER'S social security number <b>227-XX-XXXX</b>	1 Mortgage interest received from payer(s)/borrower(s)* <b>\$ 5,252.00</b>	<b>Copy B</b> <b>For Payer/Borrower</b> The information in boxes 1, 2, and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.	
PAYER'S/BORROWER'S name <b>ENRIQUE CLAYTON</b>		2 Points paid on purchase of principal residence \$		
Street address (including apt. no.) <b>1551 CONCORD CIRCLE</b>		3 Refund of overpaid interest \$		
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		4 <b>Real Estate Tax: \$954</b>		
Account number (see instructions)		5		

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



CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>FINANCIAL AID PARTNERS</b> <b>666 LINCOLN</b> <b>YOUR CITY, STATE ZIP</b>		OMB No. 1545-1576  <b>2015</b>  Form 1098-E		<b>Student Loan Interest Statement</b>  <b>Copy B</b> <b>For Borrower</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
RECIPIENT'S federal identification no. <b>38-9XXXXXX</b>	BORROWER'S social security number <b>227-XX-XXXX</b>	1 Student loan interest received by lender <b>\$ 2,745.00</b>		
BORROWER'S name  <b>ENRIQUE CLAYTON</b>  Street address (including apt. no.) <b>1551 CONCORD CIRCLE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>		
Account number (see instructions)		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>		
Form <b>1098-E</b> (keep for your records)		www.irs.gov/form1098e		Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.  <b>BAY FITNESS</b> <b>8009 PIKE CIR</b> <b>YOUR CITY, STATE ZIP</b>		OMB No. 1545-0115  <b>2015</b>  Form 1099-MISC		<b>Miscellaneous Income</b>  <b>Copy B</b> <b>For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S federal identification number <b>38-7XXXXXX</b>	RECIPIENT'S identification number <b>227-XX-XXXX</b>	1 Rents \$	2 Royalties \$	
RECIPIENT'S name  <b>ENRIQUE CLAYTON</b>  Street address (including apt. no.) <b>1551 CONCORD CIRCLE</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		3 Other income \$	4 Federal income tax withheld \$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		
15a Section 409A deferrals \$		15b Section 409A income \$		
16 State tax withheld \$		17 State/Payer's state no. \$		18 State income \$
Form <b>1099-MISC</b> (keep for your records)		www.irs.gov/form1099misc		Department of the Treasury - Internal 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

## Advanced Scenario 2: Julia Hillsdale

---

### 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

## 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: 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

## Advanced Scenario 5: Retest Questions

---

### Directions

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

## Advanced Scenario 6: Retest Questions

---

### Directions

Read the information for Kelly Floyd beginning on page 77.

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

## Advanced Scenario 7: Retest Questions

---

### Directions

Refer 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



## Advanced Scenario 8: Retest Questions

---

### Directions

Refer to the scenario information for Enrique Clayton, beginning on page 96.

28. Enrique must use Schedule C-EZ or C to report his cash income.
- True
  - False
29. What is Enrique's mileage expense deduction (at the standard mileage rate) for his business as a personal trainer? \$\_\_\_\_\_.
30. Enrique **cannot** deduct the amount he pays for nutritional supplements.
- True
  - False
31. The full amount of the self-employment tax is deducted on Schedule A, in the Taxes You Paid section.
- True
  - False
32. How do you report qualified student loan interest paid?
- As an expense for an education credit
  - As other income on Form 1040, line 21
  - As an itemized deduction on Schedule A
  - As an adjustment to income on Form 1040, page 1
33. What is Enrique's total itemized deductions on Schedule A, line 29? \$\_\_\_\_\_.
34. What is the amount of Enrique's retirement savings contributions credit? \$\_\_\_\_\_.
35. Enrique is not able to pay the entire balance due. One way to reduce the amount of penalties and interest is to file his return and pay as much as he can by April 15.
- True
  - False





## Military Course Scenarios and Test Questions

### Directions

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

### Military Scenario 1: 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. How much can Parker and Charlotte claim as qualified lodging expenses?
  - 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).



## Military Scenario 3: Gregory and Madeline Colbert

### 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

- 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.



## Intake/Interview & Quality Review Sheet

**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.

**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.

**Part I - Your Personal Information**

1. Your first name <b>GREGORY</b>	M.I. <b>COLBERT</b>	Last name <b>COLBERT</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>MADELINE</b>	M.I. <b>V</b>	Last name <b>COLBERT</b>	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>723 CARVER RD</b>		Apt #	City <b>YOUR CITY</b>	State <b>YS</b>
4. Your Date of Birth <b>05/09/1953</b>	5. Your job title <b>RETIRED</b>	6. Last year, were you:		
7. Your spouse's Date of Birth <b>08/02/1966</b>	8. Your spouse's job title <b>RETAIL SALES</b>	a. Full time student <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure	9. Last year, was your spouse:		b. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11. Have you or your spouse:	a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

**Part II - Marital Status and Household Information**

1. As of December 31 of 2015, were you:

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?  Yes  No

Divorced b. Was your marriage recognized under the laws of the state(s) you are filing in?  Yes  No  Unsure

Legally Separated Date of separate maintenance agreement \_\_\_\_\_

Widowed Year of spouse's death \_\_\_\_\_

2. List the names below of:

- everyone who lived with you last year (other than you or your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	To be completed by a Certified Volunteer Preparer				
									Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

If additional space is needed check here  and list on page 3

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free**

Yes No Unsure Check appropriate box for each question in each section

Part III - Income - Last Year, Did You (or Your Spouse) Receive

- 1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2
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 - Last Year, Did You (or Your Spouse) Pay

- 1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No
2. Contributions to a retirement account? IRA (A) 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)
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 - Life Events - Last Year, Did You (or Your Spouse)

- 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? If yes, for which tax year?
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?
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? If so how much?
9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2015)



**Yes**  **No**  **Unsure**  Check appropriate box for each question in each section

**Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)**

1. Have health care coverage?

2. Receive one or more of these forms? (Check the box)  Form 1095-B  Form 1095-C

3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]

3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?

3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?

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

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 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.)

Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Year Coverage (circle months with coverage)	Exemption(circle months exemption applies)	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D	
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	

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

- Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse
  - If you are due a refund, would you like:
 

a. Direct deposit  Yes  No

b. To purchase U.S. Savings Bonds  Yes  No

c. To split your refund between different accounts  Yes  No
  - If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**
  - Are you or a member of your household considered disabled?  Yes  No  Prefer not to answer

Additional comments

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

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

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

www.irs.gov

Form **13614-C** (Rev. 10-2015)



a Employee's social security number <b>410-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) <b>40-5XXXXXX</b>				1 Wages, tips, other compensation <b>25,400.00</b>		2 Federal income tax withheld <b>2,540.00</b>				
c Employer's name, address, and ZIP code  <b>REDWOOD DEPARTMENT STORE 5330 PORTER YOUR CITY, STATE ZIP</b>				3 Social security wages <b>25,400.00</b>		4 Social security tax withheld <b>1,574.80</b>				
				5 Medicare wages and tips <b>25,400.00</b>		6 Medicare tax withheld <b>368.30</b>				
				7 Social security tips		8 Allocated tips				
d Control number				9		10 Dependent care benefits				
e Employee's first name and initial Last name  <b>MADLINE V. COLBERT 723 CARVER RD YOUR CITY, STATE ZIP</b>				Suff. 11 Nonqualified plans		12a See instructions for box 12				
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
f Employee's address and ZIP code										
15 State Employer's state ID number <b>YS 40-5XXXXXX</b>		16 State wages, tips, etc. <b>25,400.00</b>		17 State income tax <b>889.00</b>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2 Wage and Tax Statement** **2015** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

a Employee's social security number <b>410-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) <b>40-6XXXXXX</b>				1 Wages, tips, other compensation <b>7,400.00</b>		2 Federal income tax withheld <b>532.00</b>				
c Employer's name, address, and ZIP code  <b>DFAS P.O. BOX 9999 IOWA CITY, IOWA 52240</b>				3 Social security wages <b>7,400.00</b>		4 Social security tax withheld <b>458.80</b>				
				5 Medicare wages and tips <b>7,400.00</b>		6 Medicare tax withheld <b>107.30</b>				
				7 Social security tips		8 Allocated tips				
d Control number				9		10 Dependent care benefits				
e Employee's first name and initial Last name  <b>MADLINE V. COLBERT 723 CARVER RD YOUR CITY, STATE ZIP</b>				Suff. 11 Nonqualified plans		12a See instructions for box 12				
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
f Employee's address and ZIP code										
15 State Employer's state ID number <b>YS 40-6XXXXXX</b>		16 State wages, tips, etc. <b>7,400.00</b>		17 State income tax <b>259.00</b>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2 Wage and Tax Statement** **2015** Department of the Treasury—Internal Revenue Service  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code <b>EATON INC</b> <b>941 FREMONT AVENUE</b> <b>YOUR CITY, STATE ZIP</b>		<b>1</b> Gross distribution <b>\$ 12,000.00</b> <b>2a</b> Taxable amount <b>\$ 12,000.00</b>	OMB No. 1545-0119 <b>2015</b> Form <b>1099-R</b>	<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>	
PAYER'S federal identification number <b>40-7XXXXXX</b>	RECIPIENT'S identification number <b>544-XX-XXXX</b>	<b>2b</b> Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>	<b>Copy B</b> <b>Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.</b>	
RECIPIENT'S name <b>GREGORY COLBERT</b> Street address (including apt. no.) <b>723 CARVER RD</b> City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, STATE ZIP</b>		<b>3</b> Capital gain (included in box 2a) \$	<b>4</b> Federal income tax withheld <b>\$ 1,200.00</b>	<b>6</b> Net unrealized appreciation in employer's securities \$	
		<b>5</b> Employee contributions / Designated Roth contributions or insurance premiums \$	<b>7</b> Distribution code(s) <b>7</b>	IRA/SEP/SIMPLE <input type="checkbox"/>	<b>8</b> Other \$ %
		<b>9a</b> Your percentage of total distribution %	<b>9b</b> Total employee contributions \$		This information is being furnished to the Internal Revenue Service.
<b>10</b> Amount allocable to IRR within 5 years \$	<b>11</b> 1st year of desig. Roth contrib.	<b>12</b> State tax withheld <b>\$ 480.00</b>	<b>13</b> State/Payer's state no. <b>YS/40-7XXXXXX</b>	<b>14</b> State distribution <b>\$ 12,000.00</b>	
Account number (see instructions)		<b>15</b> Local tax withheld \$	<b>16</b> Name of locality	<b>17</b> Local distribution \$	

Form **1099-R**

www.irs.gov/form1099r

Department of the Treasury - Internal Revenue Service

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



## International Scenario 2: Jared and Rachel Baldwin

---

### 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

## International Scenario 3: Blake and Anastasia Harper

### 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

- 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.

## Intake/Interview & Quality Review Sheet

**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.

**Part I - Your Personal Information**

- 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.

1. Your first name <b>BLAKE</b>	M.I. <b>A</b>	Last name <b>HARPER</b>	Telephone number <b>YOUR PHONE #</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>ANASTASIA</b>	M.I. <b>R</b>	Last name <b>HARPER</b>	Telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>BOX 999</b>		Apt #	City <b>APO</b>	State <b>AE</b>
4. Your Date of Birth <b>10/03/1982</b>		5. Your job title <b>MANAGER</b>		
7. Your spouse's Date of Birth <b>12/21/1984</b>		8. Your spouse's job title <b>CLERK</b>		
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
b. Adopted a child? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				

**Part II - Marital Status and Household Information**

1. As of December 31 of 2015,  
were you:
- 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?  Yes  No
  - Divorced Date of final decree \_\_\_\_\_
  - Legally Separated Date of separate maintenance agreement \_\_\_\_\_
  - Widowed Year of spouse's death \_\_\_\_\_
- b. Was your marriage recognized under the laws of the state(s) you are filing in?  Yes  No  Unsure

2. List the names below of:

- everyone who lived with you last year (other than you or your spouse)
- anyone you supported but did not live with you last year

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example, son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/15 (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? (yes/no)	Did this person have less than \$4,000 of income? (yes/no)	Did this person provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

If additional space is needed check here  and list on page 3

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free**



**Yes** **No** **Unsure** Check appropriate box for each question in each section

**Part III – Income – Last Year, Did You (or Your Spouse) Receive**

1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 2 (One W-2, and Blake's foreign 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-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 – Last Year, Did You (or Your Spouse) Pay**

1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account? IRA (A) \_\_\_\_\_ 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)
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 – Life Events – Last Year, Did You (or Your Spouse)**

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? If yes, for which tax year? \_\_\_\_\_
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? \_\_\_\_\_
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? If so how much? \_\_\_\_\_
9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

Catalog Number 52121E [www.irs.gov](http://www.irs.gov) Form **13614-C** (Rev. 10-2015)

**Yes**  **No**  **Unsure**  Check appropriate box for each question in each section

**Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)**

1. Have health care coverage?

2. Receive one or more of these forms? (Check the box)  Form 1095-B  Form 1095-C

3. Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

3a. If yes, Have an exemption granted by the Marketplace? [Provide exemption certificate number (ECN)]

3b. If Yes, Receive an advanced payment from the Marketplace to help pay your monthly health care payments?

3c. If yes, Is everyone listed on your Form 1095-A being claimed on this tax return?

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

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 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.)

Name (List dependents in the same order as in Part II)	Coverage Entire Year	No Coverage	Part Year Coverage (circle months with coverage)	Exemption(circle months exemption applies)	Notes
Taxpayer			J F M A M J J A S O N D	J F M A M J J A S O N D	
Spouse			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	
Dependent			J F M A M J J A S O N D	J F M A M J J A S O N D	

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

- Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse
  - If you are due a refund, would you like:
    - Direct deposit  Yes  No
    - To purchase U.S. Savings Bonds  Yes  No
    - To split your refund between different accounts  Yes  No
  - If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
- Many free tax preparation sites operate by receiving grant money. The data from the following questions may be used by this site to apply for these grants. Your answers will be used only for statistical purposes.**
- Other than English, what language is spoken in your home? **NONE**  Prefer not to answer
  - Are you or a member of your household considered disabled?  Yes  No  Prefer not to answer

Additional comments



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

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

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

6/24/2015

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

www.irs.gov

Form 13614-C (Rev. 10-2015)

a Employee's social security number <b>511-XX-XXXX</b>		Safe, accurate, FAST! Use		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b Employer identification number (EIN) <b>42-XXXXXX</b>		1 Wages, tips, other compensation <b>37,000.00</b>		2 Federal income tax withheld <b>6,560.00</b>	
c Employer's name, address, and ZIP code <b>US CONSULATE 3000 TATE ROAD LONDON, UK</b>		3 Social security wages <b>37,000.00</b>		4 Social security tax withheld <b>2,294.00</b>	
		5 Medicare wages and tips <b>37,000.00</b>		6 Medicare tax withheld <b>536.50</b>	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name <b>ANASTASIA R. HARPER BOX 999 APO AE 09999</b>		11 Nonqualified plans		12a See instructions for box 12 <b>DD</b>   <b>6,320.00</b>	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

**2015**

Department of the Treasury—Internal Revenue Service

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

## International Scenario 3: Test Questions

---

7. 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.
- True
  - 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?
- Blake and Anastasia cannot claim a foreign tax credit because the amount of taxes paid is over \$600.
  - Blake and Anastasia can claim the full \$4,400 as a foreign tax credit without completing the Form 1116.
  - Blake and Anastasia can include the \$4,400 in federal income tax withholding on Form 1040.
  - 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?
- Passive Category Income
  - General Category Income
  - Section 901(j) income
  - 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



## International Scenario 2: Jared and Rachel Baldwin

---

### 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

## International Scenario 3: Retest Questions

---

### Directions

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. The interest paid by Fisk Bank **does not** need to be included in Blake and Anastasia's income on Form 1040.
  - a. True
  - b. False
  
9. Blake meets the requirements of the bona fide residence test and can exclude his foreign earned income.
  - a. True
  - b. False
  
10. The correct amount of federal income tax withheld that appears on Blake and Anastasia'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](http://www.irs.gov), type “Link & Learn” in the Keyword field and click Search. You’ll find a detailed overview and links to the courses.**

**FSA (Facilitated Self Assistance)** empowers taxpayers to prepare their own 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.**





www.irs.gov

## 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)

#### Manage Your Tax Info

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

#### Make a Payment

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

#### 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](http://www.irs.gov)**