

Test Answer Sheet

Name _____

If you are entering your test answers in Link & Learn Taxes, **do not use** this answer sheet.

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. 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.

Standards of Conduct	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct: _____
 Total Questions: 10
 Passing Score: 8 of 10

Intake/ Interview and Quality Review Test	
1.	
2.	
3.	
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9.	
10.	

Total Answers Correct: _____
 Total Questions: 10
 Passing Score: 8 of 10

Site Coordinator Test	
1.	
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9.	
10.	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____
 Total Questions: 15
 Passing Score: 12 of 15

Military Course Test	
Military Scenario 1	
1.	
2.	
Military Scenario 2	
3.	
4.	
5.	
6.	
Military Scenario 3	
7.	
8.	
Military Scenario 4	
9.	
10.	
Military Scenario 5	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct: _____
 Total Questions: 15
 Passing Score: 12 of 15

Advance

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.

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Basic Course Test	
Basic Scenario 1	
1.	
2.	
Basic Scenario 2	
3.	
4.	
Basic Scenario 3	
5.	
6.	
Basic Scenario 4	
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Basic Scenario 5	
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Basic Scenario 6	
11.	
12.	
13.	
Basic Scenario 7	
14.	
15.	
16.	
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18.	
19.	

Basic Course Test	
Basic Scenario 8	
20.	
21.	
22.	
23.	
24.	
Basic Scenario 9	
25.	
26.	
27.	
28.	
29.	
30.	

Total Answers Correct:	_____
Total Questions:	30
Passing Score:	24 of 30

Advanced Course Test	
Advanced Scenario 1	
1.	
2.	
3.	
Advanced Scenario 2	
4.	
5.	
Advanced Scenario 3	
6.	
7.	
8.	
Advanced Scenario 4	
9.	
10.	
Advanced Scenario 5	
11.	
12.	
Advanced Scenario 6	
13.	
14.	

Advanced Course Test	
Advanced Scenario 7	
15.	
16.	
17.	
18.	
19.	
20.	
21.	
22.	
Advanced Scenario 8	
23.	
24.	
25.	
26.	
27.	
28.	
29.	
Advanced Scenario 9	
30.	
31.	
32.	
33.	
34.	
35.	

Total Answers Correct:	_____
Total Questions:	35
Passing Score:	28 of 35

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6744

VITA/TCE Volunteer Assistor's Test/Retest
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2025 RETURNS

Required certification for **ALL** volunteers.

Back up documentation:

- [IRS Publication 4299](#), Privacy, Confidentiality, and Civil Rights - A Public Trust
- [IRS Publication 4961](#), Volunteer Standards of Conduct - Ethics Training

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.

Annually all VITA/TCE volunteers must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating **Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs** (www.irs.gov/pub/irs-pdf/f13615.pdf), prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, client facilitators and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the sponsoring partner's approving official (coordinator, instructor, administrator, etc.) or IRS contact confirms the volunteer's identity, name, and address, using government-issued photo identification, and signs and dates the form. Volunteers' names and addresses in Link & Learn Taxes must match their government issued photo identification. Advise volunteers to update their My Account page in Link & Learn Taxes with their valid name and address.

As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

VSC #1 – Follow all Quality Site Requirements (QSR).

VSC #2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC #3 – Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

VSC #4 – Do not knowingly prepare false returns.

VSC #5 – Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.

VSC #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 electronic filing identification number (EFIN)
- 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

Ethics - Standards of Conduct

- Not adhering to ethics can mean being barred from VITA sites for life
- No tips allowed
- Volunteers can't use their own bank accounts for clients' direct deposit
- Cannot use client's personal info to solicit business
- Unethical conduct not caught by a quality reviewer does not put the quality review at fault
- Site coordinator must report ethical violations to the IRS
- Cannot self quality review (second set of eyes are required/no matter what)
- Cannot prepare a return knowing info is false

Volunteer Standards of Conduct Test

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

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

The VSC Test is an annual requirement. This certification test is available on Link & Learn Taxes. Volunteers who prefer to take the Certification Test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using that method but must transcribe their answers to the test in LLT.

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (e.g., 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 program.

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

Test Questions

Directions

Using your resource materials, answer the following questions:

1. Prior to working at a VITA/TCE site, **ALL** VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:
 - a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.
 - b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.
 - c. Pass the Advanced tax law certification.
 - d. All of the above.
 - e. Both a and b
2. Can a volunteer be removed and barred from the VITA/TCE program for violating the Volunteer Standards of Conduct?
 - a. Yes
 - b. No
3. If a taxpayer offers you a \$20 bill because they were so happy about the quality service they received, what is the appropriate action to take?
 - a. Take the \$20 and thank the taxpayer for the tip.
 - b. Tell the taxpayer it would be better to have the \$20 deposited directly into your bank account from his refund.

- c. Thank the taxpayer, and explain that you **cannot** accept any payment for your services.
 - d. Refer the taxpayer to the tip jar located at the quality review and print station.
4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does **not** have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three to four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?
- a. Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.
 - b. Jake should explain that a taxpayer's federal or state refund **cannot** be deposited into a VITA/TCE volunteer's bank account and she will have to open an account in her own name to have the refund direct deposited.
 - c. Jake can suggest she borrow a bank account number from a friend because the taxpayer's name does **not** need to be on the bank account.
5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is **true**?
- a. There is no violation to the Volunteer Standards of Conduct (VSC) unless Max's wife makes a big commission on the sale of health insurance to Ali.
 - b. Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.
 - c. Max is doing Ali a favor by using her personal information to secure business for his wife.
 - d. Information a taxpayer provides at a VITA/TCE site can be used for the volunteer's personal gain.
6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income **does not** need to be reported because the IRS **does not** know about it. Bob indicated **NO** cash income on Form 13614-C. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Who violated the Volunteer Standards of Conduct?
- a. Bob, the tax law-certified volunteer who prepared the return.
 - b. Jim, the designated quality reviewer who was unaware of the cash income when he reviewed the return.
 - c. Betty, the coordinator.
 - d. No one has violated the Volunteer Standards of Conduct.
7. Sue, a VITA/TCE coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue removed his access to the software, she then uses the external referral process to report the details to SPEC headquarters by sending an email to ts.voltax@irs.gov. Did Sue take appropriate actions as the coordinator?

- a. Yes
 - b. No
8. Sam is assigned to prepare a taxpayer's return. The taxpayer has been waiting for a long time due to the volume of taxpayers needing service. The taxpayer is agitated when they sit with Sam. How should Sam interact with the taxpayer?
- a. Keep calm.
 - b. Create a peaceful and friendly atmosphere.
 - c. Remain professional and courteous.
 - d. All of the above.
9. VITA/TCE sites and volunteers must not solicit business from taxpayers or use taxpayer information for personal or business benefit.
- a. True
 - b. False
10. Ben is preparing a tax return and the taxpayer has a dependent listed. The dependent is the child of the taxpayer's cousin. The child lived with the taxpayer a few months. Ben prepared the return and indicated on Form 13614-C the child lived with the taxpayer all year. Did Ben violate the VSC?
- a. Yes, Ben knowingly prepared the return with false information.
 - b. Yes, but the return was accepted so everything is fine.
 - c. No, the cousin gave permission.
 - d. No, the cousin wasn't filing a return.

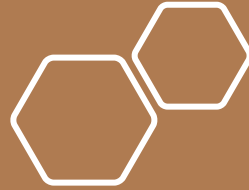
Intake / Interview and Quality Review Test Questions

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 or Form 13614-NR, supporting documentation and a thorough interview for every return prepared at the site.
 - a. True
 - b. False
2. What must the certified volunteer preparer do with Form 13614-C before starting the tax return?
 - a. Verify each of the taxpayer's responses on Form 13614-C.
 - b. For any box left unchecked, write "No", "N/A" or leave a check mark in the Notes/Comments section to indicate an item does not apply based on a conversation with the taxpayer.
 - c. Determine the certification level required to complete the return.
 - d. All the above.
3. The Basic certification level is required to prepare a return with unreported tip income.
 - a. True
 - b. False
4. A date must be entered on Form 13614-C, Page 1, to determine the appropriate filing status for taxpayers who are:
 - a. Divorced
 - b. Legally separated
 - c. Widowed
 - d. All the above
5. VITA/TCE volunteers use Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, to determine if a return is within scope.
 - a. True
 - b. False
6. VITA/TCE sites are required to conduct quality reviews:
 - a. For all returns prepared by volunteers who have less than two years of experience preparing returns.
 - b. For every return prepared at the site.
 - c. Only when there is a quality reviewer available.
 - d. For all returns prepared by volunteers with certification levels below Advanced, Military, or International.

7. In most cases a volunteer must review photo identification for every taxpayer(s) to prevent the possibility of identity theft.
- a. True
 - b. False
8. 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.
9. 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.
10. 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.



Basic Course: Scenarios and Test Questions

*IRS Publication 4012-VITA Volunteer Resource Guide
will be your guide*

Basic Scenario 1

Important Topics for Test Questions: Fred Walker

- **Filing Status Tree:**
 - Section B-13
- **Standard Deduction for the blind:**
 - Section F-4(you must use to complete the chart to figure this out)

Basic Scenario 2

Important Topics for Test Questions: Alex & Mary Walsh

- **Earned Income Credit (EIC) Eligibility:**
 - Section I-5
- **Does Interest count as Earned Income?**
 - EIC Table: Section I-3

Basic Scenario 3

Important Topics for Test Questions: Luis & Ana Ramirez

- **Child Tax Credit:**
 - Section G-5
- **Additional Tax Credit:**
 - Section G-6

Basic Scenario 4

Important Topics for Test Questions: Gavin & Molly Dowd

- **Credit for Other Dependents:**
 - Section G-8
- **Summary of Earned Income Credit (EIC) eligibility requirements:**
 - Section G-4

Basic Scenario 5

Important Topics for Test Questions: Neil Ferguson

- **Summary of Earned Income Credit Eligibility Requirements:**
 - Section I-4 & I-5
- **Please refer to I-4 & I-5**
 - This will help you answer the questions

Basic Scenario 6

Important Topics for Test Questions: Scott Payne

- **Income Quick Reference Guide:**
 - Section D-3
- **Highlights of Education Tax Benefits:**
 - section J-7
- **Student Loan Interest Deduction:**
 - Section E-22

Basic Scenario 7

Important Topics for Test Scenarios:

Craig & Sarah Knox *Use the practice lab to obtain answers*

- **1040-Deductions:**

- 1040- pg 2(Standard Deduction)

- NOTE: Use what is on the online test for the amount given of the Standard deduction. Paper 6744 is different than online 6744 test.

- **4012-Education Benefits:**

- Section J pg 3
- 4010 page 2 Line 29 and On Schedule 3 Line Three(Hint add both together)

- **Children and Other Dependents:**

- Section A pg 4
- Section G pg 7
- 1040 pg 2 line 19

Basic Scenario 7

Important Topics for Test Scenarios:

Craig & Sarah Knox

- **Federal Income Tax Withholding:**
 - 1040 pg 2 line 25 a-d
 - NOTE: The printed version of the 6744 omitted the \$260 from the 1099-DIV box 4. Leaving no correct answer. Include the \$260. The online version of the 6744 was updated.
- **Social Security Tax:**
 - 1040 Line 6 (Make sure you are using the taxable amount)
- **Which of the statements are true:**
 - 4012 Section D pg 15-25

Hint if most of the answers are true then most likely they all are.

Basic Scenario 8

Important Topics for Test Scenarios:

Beth Tooney *Use the practice lab to obtain answers*

- **Disability Pension 1099-R:**
 - 4012- Section D pg 67
- **Filing Status:**
 - Section b pg 13-15
- **Qualifying Dependent- Earned Income Tax Credit:**
 - 4012- Section I pg 4(use Chart)
- **Claiming a Dependent:**
 - 4012-Section C pg 3
- **Balances Due:**
 - 4012 Section K pg 12

Basic Scenario 9

Important Topics for Test Scenarios:

Gloria Cortez *Use the practice lab to obtain answers*

- **Gambling Income:**
 - 4012 Section D page 3
- **Filing Status:**
 - 4012 Section B pg 13
- **Roth IRA and other Retirement Distribution:**
 - Section H page 6 (Form 5329)
- **Child Tax Credit & Child and Dependent Care Credit:**
 - Section G pgs 5 and 14-18
- **Refund Split:**
 - Section K pg 8
- **Educator Expenses:**
 - Section E pg 3 and E-10

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: Fred Walker

Interview Notes

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

Basic Scenario 1: Test Questions

1. What is the most advantageous filing status allowable that Fred can claim on his tax return for 2025?
 - a. Single
 - b. Married Filing Jointly
 - c. Qualifying Surviving Spouse (QSS)
 - d. Head of Household
2. Fred can claim a higher standard deduction because he is blind.
 - a. True
 - b. False

Basic Scenario 2: Alex and Mary Walsh

Interview Notes

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

Basic Scenario 2: Test Questions

3. Alex and Mary are **not** eligible to claim the Earned Income Tax Credit (EITC).
 - a. True
 - b. False
4. Alex and Mary's \$300 of interest counts as earned income for the Earned Income Tax Credit.
 - a. True
 - b. False

Basic Scenario 3: Luis and Ana Ramirez

Interview Notes

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

Basic Scenario 3: Test Questions

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

Basic Scenario 4: Gavin and Molly Dowd

Interview Notes

- Gavin and Molly are married and will file a joint return.
- Molly is a U.S. citizen with a valid Social Security number. Gavin is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Molly worked in 2025 and earned wages of \$38,500. Gavin worked part-time and earned wages of \$22,000.
- The Dowds have two children: Blake, age 11, and Kyle, age 19.
- The Dowds provided the total support for their two children, who lived with them in the U.S. all year. Blake and Kyle are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Test Questions

7. Blake qualifies the Dowds for the Credit for Other Dependents.
 - a. True
 - b. False
8. The Dowds qualify for the Earned Income Tax Credit even though Gavin has an ITIN.
 - a. True
 - b. False

Basic Scenario 5: Neil Ferguson

Interview Notes

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

Basic Scenario 5: Test Questions

9. Neil qualifies to claim the Earned Income Tax Credit.
 - a. True
 - b. False
10. Which of the following statements is true:
 - a. Neil's gross income was more than the gross income limit required to file a federal income tax return.
 - b. Neil's income of \$9,250 requires him to file a federal income tax return.
 - c. Neil should file a federal income tax return to receive the refundable Earned Income Tax Credit.
 - d. Neil must file a tax return because he is single and 63 years old.

Basic Scenario 6: Scott Payne

Interview Notes

- Scott Payne is single, 24 years old, and has never been married.
- Scott earned wages of \$27,500 during the first half of the year. Scott lost his job in September and received a total of \$8,000 in unemployment compensation.
- Scott is a brick mason and took a class at a local masonry school to maintain his license. He paid the cost of tuition and a course-related book. His qualified education expenses were \$3,000.
- Scott also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2025, he paid student loan interest of \$900.
- Scott does not have any dependents.
- Scott is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

11. Scott's unemployment compensation is taxable and must be included on his 2025 tax return.
 - a. True
 - b. False
12. Scott is eligible for the following credit:
 - a. Earned Income Credit
 - b. Lifetime Learning Credit
 - c. American Opportunity Credit
 - d. None of the above
13. The amount of student loan interest Scott can claim as an adjustment to income is \$_____.
(Note: whole number only, do not use special characters.)

Basic Scenario 7: Craig and Sarah Knox

Directions

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



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

Interview Notes

- Craig, age 64, and Sarah, age 63, elect to file Married Filing Jointly. Neither taxpayer is blind.
- Craig is retired. He received Social Security benefits and a pension.
- Craig and Sarah's daughter Kim, age 21, is a full-time college student in her fourth year of study. Kim is graduating this year with a degree in accounting and does not have a felony drug conviction. She received a Form 1098-T for 2025. Box 7 was not checked on her Form 1098-T for the previous tax year.
- Kim spent the summer at home with her parents, but lived in an apartment near campus during the school year.
- Kim received a scholarship that paid the full tuition. Craig and Sarah paid the cost of course-related books in 2025 not covered by the scholarship. They paid \$150 for a parking pass, \$6,000 for a meal plan, \$950 for textbooks purchased at the college bookstore, and \$300 for access to an online textbook.
- Craig and Sarah paid more than half the cost of maintaining a home and support for Kim.
- Craig and Sarah do not have enough deductions to itemize on their federal tax return.
- Craig, Sarah, and Kim are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Craig and Sarah receive a refund, they would like to deposit it into their checking account. Documents from Community Bank show that the routing number is 111000025. Their checking account number is 11337890.



Form **13614-C**
(March 2025)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview and Quality Review Sheet

You will need:

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

- Complete pages 1-5 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name CRAIG	M.I. KNOX	Last name KNOX	Your date of birth 9/15/1961	Your job title RETIRED	State YS	ZIP code YOUR ZIP
Spouse's first name SARAH	M.I. KNOX	Last name KNOX	Spouse's date of birth 3/30/1962	Spouse's job title RETAIL	Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Mailing address 410 BROADWAY DRIVE YOUR PHONE NUMBER	Spouse's telephone number		Apt #	City YOUR CITY	Email address (optional)	

Check if you or your spouse were in 2024:

- A U.S. citizen You Spouse No Spouse No
- In the U.S. on a visa You Spouse No Spouse No
- A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

- Direct deposit Check by mail
- Split refund between accounts Other _____

If you have a balance due, how would you like to make your payment

- Bank account IRS.gov Direct Pay
- Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English
What language _____

- You Spouse Spouse No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund Yes Spouse No

As of December 31, 2024, what was your marital status

- Never Married** **Married** If married, were you married for all of 2024 Yes No
- Divorced** Did you live with your spouse during any part of the last six months of 2024 Yes No
- Widowed** Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	To be completed by certified volunteer (Yes, No, or N/A)				
										Qualifying child or relative of any other person	This person provided more than 50% of their own support income	This person had less than \$5,050 of support for this person	Taxpayer(s) provided more than half the cost of maintaining a home for this person	Taxpayer(s) paid more than 50% of support for this person
KIM KNOX	5/8/2004	DAUGHTER	12	S	Y	Y	Y	N	N					

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 3-2025)

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) Income to be included Notes/Comments

	<input type="checkbox"/> (B) W-2s	#		<input type="checkbox"/> (B) W-2s	#
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____					
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)				
<input checked="" type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#			
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$			
<input checked="" type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	#			
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#			
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) 1099-G	#			
<input checked="" type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) Refund	\$			
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No			
<input type="checkbox"/> Did you report a loss on last year's return	<input type="checkbox"/> (B) 1099-INT # _____	<input type="checkbox"/> (B) 1099-DIV	#		
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#			
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house if yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days	<input type="checkbox"/> Capital loss carryover	<input type="checkbox"/> Yes <input type="checkbox"/> No			
<input type="checkbox"/> Income from renting personal property such as a vehicle	<input type="checkbox"/> (B) Alimony	\$			
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No			
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)				
<input type="checkbox"/> Did you report a loss on last year's return	<input type="checkbox"/> Rental expense	\$			
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#			
	<input type="checkbox"/> (A) Schedule C				
	<input type="checkbox"/> 1099-MISC	#			
	<input type="checkbox"/> 1099-NEC	#			
	<input type="checkbox"/> 1099-K	#			
	<input type="checkbox"/> Other income reported elsewhere				
	<input type="checkbox"/> Schedule C expenses	\$			
	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)				

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest	<input type="checkbox"/> (A) 1098 # _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.	<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Medical, dental, prescription expenses		
<input type="checkbox"/> (A) Charitable contributions		
Paid any of these expenses in 2024?		
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		
<input checked="" type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> (A) HSA contributions <input type="checkbox"/> (A) HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (A) Energy efficient home improvement credit (Form 5695, Part II only)	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> (B) Estimated tax payments <input type="checkbox"/> (B) Last year's refund applied to this year <input type="checkbox"/> Last year's return available	

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

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

5. What is your race and/or ethnicity? Select all that apply
- American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
 - Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
 - Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
 - Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
 - Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
 - Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
 - White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)
6. What is your spouse's race and/or ethnicity? Select all that apply
- American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
 - Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
 - Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
 - Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
 - Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
 - Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
 - White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

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

22222		a Employee's social security number 128-00-XXXX		OMB No. 1545-0029	
b Employer identification number (EIN) 25-7XXXXXX			1 Wages, tips, other compensation \$25,000		2 Federal income tax withheld \$2,500
c Employer's name, address, and ZIP code Fashionista 210 Main St. YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$25,000		4 Social security tax withheld \$1,550
			5 Medicare wages and tips \$25,000		6 Medicare tax withheld \$362.50
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Sarah		Last name Knox	Suff.	11 Nonqualified plans	
410 Broadway Drive YOUR CITY, YOUR STATE, ZIP			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a DD \$2,500
			14 Other		12b
					12c
f Employee's address and ZIP code					12d
15 State YS	Employer's state ID number 25-7XXXXXX	16 State wages, tips, etc. \$25,000	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
20 Locality name					

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

2025

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Livewell Inc. 322 Palmer Rd. YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 19,000		OMB No. 1545-0119 2025		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount \$ 19,000		Form 1099-R			
PAYER'S TIN 40-100XXXX		RECIPIENT'S TIN 127-00-XXXX		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S name Craig Knox		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 1,900			
RECIPIENT'S address (including apt. no.) 410 Broadway Drive City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) 7		IRA/ SEP/ SIMPLE <input type="checkbox"/>		8 Other \$ %	
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		12 FATCA filing requirement <input type="checkbox"/>		9a Your percentage of total distribution %	
13 Date of payment		14 State tax withheld \$		15 State/Payer's state no.		16 State distribution \$	
Account number (see instructions)		17 Local tax withheld \$		18 Name of locality		19 Local distribution \$	

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
2025 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name CRAIG KNOX		Box 2. Beneficiary's Social Security Number 127-00-XXXX	
Box 3. Benefits Paid in 2025 \$15,500.00	Box 4. Benefits Repaid to SSA in 2025	Box 5. Net Benefits for 2025 (Box 3 minus Box 4) \$15,500.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$13,280 Medicare Part B premiums deducted from your benefits \$2,220		DESCRIPTION OF AMOUNT IN BOX 4	
		Box 6. Voluntary Federal Income Tax Withholding \$0.00	
		Box 7. Address 410 Broadway Drive YOUR CITY, YOUR STATE, ZIP	
		Box 8. Claim Number (Use this number if you need to contact SSA.)	
Form SSA-1099-SM (6/2020) DO NOT RETURN THIS FORM TO SSA OR IRS			

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Community Bank 123 Baldwin Avenue YOUR CITY, YOUR STATE, ZIP		1a Total ordinary dividends \$ 2,600	OMB No. 1545-0110 Form 1099-DIV (Rev. January 2024) For calendar year <u>2025</u>	Dividends and Distributions Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		1b Qualified dividends \$ 2,600		
		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	
PAYER'S TIN 38-4XXXXXX	RECIPIENT'S TIN 127-00-XXXX	2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
RECIPIENT'S name Craig Knox Street address (including apt. no.) 410 Broadway Drive City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		2e Section 897 ordinary dividends \$	2f Section 897 capital gain \$	
		3 Nondividend distributions \$	4 Federal income tax withheld \$ 260	
		5 Section 199A dividends \$	6 Investment expenses \$	
		7 Foreign tax paid \$	8 Foreign country or U.S. possession	
		9 Cash liquidation distributions \$	10 Noncash liquidation distributions \$	
		11 FATCA filing requirement <input type="checkbox"/>	12 Exempt-interest dividends \$	13 Specified private activity bond interest dividends \$
Account number (see instructions)		14 State	15 State identification no. -----	16 State tax withheld \$
				----- \$
Form 1099-DIV (Rev. 1-2024) (keep for your records) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service				

<input type="checkbox"/> CORRECTED				
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Baldwin University 3700 Baldwin Avenue YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 10,000	OMB No. 1545-1574 Form 1098-T 2025	Tuition Statement Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
		2		
FILER'S employer identification no. 89-7XXXXXX	STUDENT'S TIN 129-00-XXXX	3		
STUDENT'S name Kim Knox Street address (including apt. no.) 410 Broadway Drive City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 10,000	
Service Provider/Acct. No. (see instr.)		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2026 <input type="checkbox"/>	
		8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	
		10 Ins. contract reimb./refund \$		
Form 1098-T (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service				



**Baldwin University
Meal Plan**

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

Received from:

Kim Knox
\$6,000



College Books
3710 Baldwin Avenue
Your City, State, ZIP

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

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

Invoice #05684

Baldwin University

3700 Baldwin Avenue

Date	To	Ship To
August 14, 2025	Kim Knox 410 Broadway Drive	Same as recipient

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

Thank you for your business!


Basic Scenario 7: Test Questions

14. Craig and Sarah's standard deduction amount is \$31,500.
- a. True
 - b. False
15. Craig and Sarah's total qualified education expenses used to calculate the American Opportunity Credit are:
- a. \$300
 - b. \$950
 - c. \$1,250
 - d. \$11,250
16. Craig and Sarah Knox can claim the Credit for Other Dependents.
- a. True
 - b. False
17. What is the total amount of the Knox's federal income tax withholding?
- a. \$1,900
 - b. \$2,500
 - c. \$4,660
 - d. \$6,560
18. The taxable amount of Craig's Social Security is \$13,175.00.
- a. True
 - b. False
19. Which of the following statements are true?
- a. Qualified dividends are part of the total ordinary dividends.
 - b. Qualified dividends qualify for lower, long-term capital gains tax rates.
 - c. Qualified dividends are reported on Form 1099-DIV.
 - d. All of the above.

Basic Scenario 8: Beth Tooney

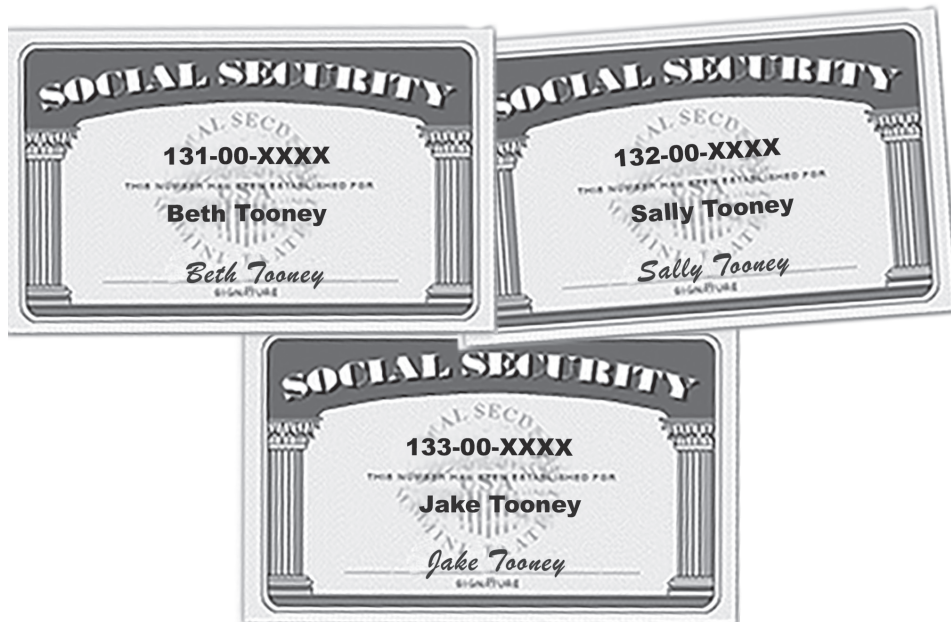
Directions

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

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

Interview Notes

- Beth is single and 48 years old.
- Beth has two children. Sally, age 20, has a job and earned wages of \$3,700. Jake, age 27, is totally and permanently disabled and received Social Security benefits of \$5,500. Both children lived with her all year.
- Beth paid all the cost of keeping up the home and more than half the support for her children.
- Beth received disability pension benefits, but she has not reached the minimum retirement age of her employer's plan.
- She does not have enough expenses to itemize for the 2025 tax year.
- Beth, Sally, and Jake are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If she has any balance due or refund, she would like to use New Bank and Trust. Beth provided a voided check.



Form **13614-C**
(March 2025)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

You will need:

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

- Complete pages 1-5 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer/preparer.

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

Your first name BETH	M.I. TOONEY	Last name TOONEY	Your date of birth 5/16/1977	Your job title RETIRED
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address 320 MAIN STREET	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
Your telephone number YOUR PHONE NUMBER	Spouse's telephone number			
Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No Spouse No

In the U.S. on a visa You Spouse No Spouse No

A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail

Split refund between accounts Other _____

Would you like to receive written communications from the IRS in a language other than English
What language _____

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund
You Spouse No

As of December 31, 2024, what was your marital status

Never Married **Married** **Divorced** **Widowed**

If married, were you married for all of 2024
Yes No Yes No **Widowed**

Did you live with your spouse during any part of the last six months of 2024
Yes No **Widowed**

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.				Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A)					
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of other income	Taxpayer(s) provided more than 50% of support for this person
SALLY TOONEY	5/9/2005	DAUGHTER	12	S	Y	Y	N	N	N				
JAKE TOONEY	7/31/1998	SON	12	S	Y	Y	N	Y	N				

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) Income to be included Notes/Comments

<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____	<input type="checkbox"/> (B) W-2s	#	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$	
<input checked="" type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	#	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund	\$	
	<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV	#	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony	\$	
	Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$	
<input type="checkbox"/> Income from renting personal property such as a vehicle	<input type="checkbox"/> Rental expense	\$	
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C		
Did you report a loss on last year's return	<input type="checkbox"/> 1099-MISC	#	
	<input type="checkbox"/> 1099-NEC	#	
	<input type="checkbox"/> 1099-K	#	
	<input type="checkbox"/> Other income reported elsewhere		
	<input type="checkbox"/> Schedule C expenses	\$	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage interest		<input type="checkbox"/> (A) 1098 # _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.			
<input type="checkbox"/> (A) Medical, dental, prescription expenses		<input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Charitable contributions			
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest		<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care		<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account		<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator		<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)		<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home		<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)		<input type="checkbox"/> (A) HSA contributions <input type="checkbox"/> (A) HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)		<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)		<input type="checkbox"/> (A) Energy efficient home improvement credit (Form 5695, Part II only)	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender		<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area		<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)		<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS		<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes		<input type="checkbox"/> (B) Estimated tax payments <input type="checkbox"/> (B) Last year's refund applied to this year <input type="checkbox"/> Last year's return available	

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

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

5. What is your race and/or ethnicity? Select all that apply
- | | |
|---|---|
| <ul style="list-style-type: none"> <input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.) | <ul style="list-style-type: none"> <input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.) |
|---|---|
6. What is your spouse's race and/or ethnicity? Select all that apply
- | | |
|---|---|
| <ul style="list-style-type: none"> <input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.) | <ul style="list-style-type: none"> <input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.) |
|---|---|

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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, write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:TS:CAR:MP:T:T:SP, 111 Constitution Ave. NW, Washington, DC 20224.

Basic Scenario 8: Test Questions

20. Beth's disability pension is reported as other earned income.
- a. True
 - b. False
21. The most advantageous filing status that Beth can claim is?
- a. Single
 - b. Head of Household
 - c. Married Filing Separately
 - d. Qualifying Surviving Spouse (QSS)
22. Which of Beth's children qualifies her to claim the Earned Income Tax Credit?
- a. Sally
 - b. Jake
 - c. Both Sally and Jake
 - d. Neither Sally nor Jake
23. Can Beth claim Sally as a dependent?
- a. Yes, because Sally meets the relationship/member of the household test.
 - b. Yes, because Beth provided more than half of Sally's total support.
 - c. Yes, because Sally's gross income is less than \$5,200.
 - d. All of the above.
24. Beth anticipates a balance due for next year. What actions should she take to prevent having a balance due?
- a. Submit a revised W-4P to increase her withholding
 - b. Make estimated tax payments
 - c. Do nothing and file her return as usual
 - d. Both a and b

Basic Scenario 9: Gloria Cortez

Directions

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



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

Interview Notes

- Gloria is 33 years old and was married to Frank. Frank passed away on March 15, 2023. Gloria has not remarried.
- Gloria's 10-year-old daughter, Jessica, lived with her the entire year.
- Gloria paid more than half the cost of keeping up a home and support for Jessica.
- Gloria took a distribution from her traditional IRA in June to pay for her family vacation.
- Gloria was a full-time elementary school art teacher and earned \$47,500 in wages. Gloria purchased art supplies for her class out of her own pocket totaling \$350.
- Gloria received a 1098-E for student loan interest she paid in 2025.
- Gloria received a W-2G in the amount of \$3,600 from the local casino.
- Gloria paid child and dependent care expenses for Jessica while she worked.
- Gloria and Jessica are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.
- If Gloria is entitled to a refund, she would like to deposit half into her checking account and half into her savings account. Documents from Adelphi Bank and Trust show that the routing number for both accounts is 111000025. Gloria's checking account number is 123456789 and her savings account number is 987654321.



Form **13614-C**
(March 2025)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number
1545-1964

You will need:

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

• Complete pages 1-5 of this form.

- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name GLORIA	M.I.	Last name CORTEZ	Your date of birth 2/14/1992	Your job title TEACHER
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title
Mailing address 176 PACKER DRIVE	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP

Your telephone number
YOUR PHONE NUMBER

Spouse's telephone number

Did you live or work in two or more states in 2024
 Yes No

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No Spouse No

In the U.S. on a visa You Spouse No Spouse No

A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail

Split refund between accounts Other

If you have a balance due, how would you like to make your payment

Bank account IRS.gov Direct Pay

Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English
 You Spouse No

What language

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund
 You Spouse No

As of December 31, 2024, what was your marital status

Never Married **Married** **Married** if married, were you married for all of 2024 Yes No

Divorced **Legally Separated but not Divorced** Yes No

Date of final decree _____ **Widowed** **Widowed**

Year of spouse's death 2023

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.		Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A)							
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) paid more than half the cost of maintaining a home for this person
JESSICA CORTEZ	1/21/2015	DAUGHTER	12	S	Y	Y	Y	N	N				

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 3-2025)

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:		(To be completed by certified volunteer) Income to be included		Notes/Comments
		<input type="checkbox"/> (B) W-2s	#	
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____		<input type="checkbox"/> (B/A) Tips		
		<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input checked="" type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds		<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
		<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)		<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	#	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits		<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Unemployment benefits		<input type="checkbox"/> (B) 1099-G	#	
<input type="checkbox"/> (B) Refund of state or local income tax		<input type="checkbox"/> (B) Refund	\$	
		<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)		<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV	#	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate		<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony		<input type="checkbox"/> (B) Alimony	\$	
		Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house if yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$	
<input type="checkbox"/> Income from renting personal property such as a vehicle		<input type="checkbox"/> Rental expense	\$	
<input checked="" type="checkbox"/> (B) Gambling winnings, including lottery		<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
<input type="checkbox"/> (A) Payments for contract or self-employment work		<input type="checkbox"/> (A) Schedule C		
Did you report a loss on last year's return	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC	#	
		<input type="checkbox"/> 1099-NEC	#	
		<input type="checkbox"/> 1099-K	#	
		<input type="checkbox"/> Other income reported elsewhere		
		<input type="checkbox"/> Schedule C expenses	\$	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)		<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

(To be completed by certified volunteer) Standard or Itemized Deductions	#	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest <input checked="" type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input type="checkbox"/> (A) Medical, dental, prescription expenses <input type="checkbox"/> (A) Charitable contributions		
<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction		
<p>Paid any of these expenses in 2024?</p>		
<input checked="" type="checkbox"/> (B) Student loan interest		
<input checked="" type="checkbox"/> (B) Child and dependent care		
<input type="checkbox"/> (B/A) Contributions to a retirement account		
<input checked="" type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	\$	
<input type="checkbox"/> (B) Alimony payments (do not include child support)	Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<p>Did any of the following happen during 2024?</p>		
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		
<input type="checkbox"/> (A) Sell a home		
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> (A) HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (A) Energy efficient home improvement credit (Form 5695, Part II only)	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> (B) Estimated tax payments <input type="checkbox"/> (B) Last year's refund applied to this year <input type="checkbox"/> Last year's return available	

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

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

5. What is your race and/or ethnicity? Select all that apply

<input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.)	<input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.)
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22222	a Employee's social security number 141-00-XXXX	OMB No. 1545-0029				
b Employer identification number (EIN) 38-5XXXXXX		1 Wages, tips, other compensation \$47,500	2 Federal income tax withheld \$3,200			
c Employer's name, address, and ZIP code Wilcox School District 1200 Maiden Lane YOUR CITY, YOUR STATE, ZIP		3 Social security wages \$47,500	4 Social security tax withheld \$2,945			
		5 Medicare wages and tips \$47,500	6 Medicare tax withheld \$688.75			
		7 Social security tips	8 Allocated tips			
d Control number		9	10 Dependent care benefits			
e Employee's first name and initial Gloria Last name Cortez Suff. 176 Packer Drive YOUR CITY, YOUR STATE, ZIP		11 Nonqualified plans		12a		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		12c	
		14 Other		12d		
f Employee's address and ZIP code						
15 State YS	Employer's state ID number 38-5XXXXXX	16 State wages, tips, etc. \$47,500	17 State income tax \$1,100	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

2025

Department of the Treasury – Internal Revenue Service

3232 <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				OMB No. 1545-0238	
PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Winbig Casino 777 Jackpot Rd. YOUR CITY, YOUR STATE, ZIP		1 Reportable winnings \$ 3,600	2 Date won 5/30/2025		Form W-2G Certain Gambling Winnings (Rev. December 2023) For calendar year 20 <u>25</u>
		3 Type of wager Slots	4 Federal income tax withheld \$ 600		
		5 Transaction	6 Race		
PAYER'S TIN 38-6XXXXXX	PAYER'S telephone no.	7 Winnings from identical wagers \$	8 Cashier		For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns.
WINNER'S name Gloria Cortez		9 WINNER'S TIN 141-00-XXXX	10 Window		
Street address (including apt. no.) 176 Packer Drive		11 First identification no. YS987654	12 Second identification no. YS316000XXX		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		13 State/Payer's state identification no.	14 State winnings \$		
		15 State income tax withheld \$	16 Local winnings \$		
		17 Local income tax withheld \$	18 Name of locality		Copy A For Internal Revenue Service Center
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.					
Signature: _____			Date: _____		
Form W-2G (Rev. 12-2023) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service					
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page					

Daycare Statement & Voided Check

Invoice #05684

Kitty Kloud Daycare
303 Twiggs Trail
Your City, Your State, Your Zip



Date: December 31, 2025

Received From:
Gloria Cortez
176 Packer Drive

EIN: 38-5XXXXXX
Provider: Kitty Kloud Daycare

Description	Price	Total
After-School Care for Jessica Cortez	\$4,000	\$4,000
Total Amount Received for 2025 Childcare		\$4,000

Thank you for your business!

Gloria Cortez
176 Packer Dr
YOUR CITY, STATE, ZIP

1234

PAY TO THE
ORDER OF

20

\$

DOLLARS

Adelphi Bank and Trust
Anytown, State 00000

For

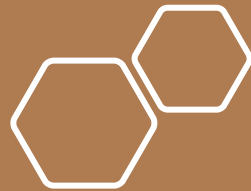
: 111000025 : 123456789

1234

VOID

Basic Scenario 9: Test Questions

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



Advanced Course: Scenarios and Test Questions

*IRS Publication 4012-VITA Volunteer Resource Guide
will be your guide*

Advanced Scenario 1

Important Topics for Test Questions: Joy Sunshine

- **Filing Status**
 - 4012 Section B pg.13(Follow Filing Status Tree)
- **Earned Income**
 - 4012 Section I pg 4
- **Income- Examples of Taxable Income**
 - 4012 Section D pg 3

Advanced Scenario 2

Important Topics for Test Questions: Matt and Megan Summer

- **Child Tax Credit**
 - 4012 Section G pgs 7 (Hint follow the chart)
- **Child Care**
 - 4012 Section G pg 15 (Hint follow yes or no questions)

Advanced Scenario 3

Important Topics for Test Questions:

Nancy James

- **HSA- 2025 Contribution Limits**
 - 4012 Section E pg 15
- **HSA Form 8889**
 - 4012 Section E pg 14
- **Medical Expenses**
 - Section E pg 19 (HSA Qualifying Medical Expenses)

Advanced Scenario 4

Important Topics for Test Questions:

Alex Rice

- **Qualifying Dependent- Overview of Rules for claiming Dependent**
 - 4012 Section C pg. 3
- **Deductions- Qualifying Child of more than one person**
 - 4012 Section I pg 7

Advanced Scenario 5

Important Topics for Test Questions:

Julia Jacobs

- **Deductions- Sch A Mortgage Interest**
 - Section F pg 15
- **Income- Less common Income**
 - 4012 Section D pg 81

Advanced Scenario 6

Important Topics for Test Questions:

Carlos Carter

- **Education Credits**
 - 4012 Section J pg 7
- **Early distribution from IRA or other Qualified Retirement Plans**
 - 4012 Section H-7
 - Footnotes H-8

Advanced Scenario 7

Important Topics for Test Scenarios:

Martin and Yvette Willis

- **Simplified Method**
 - 4012 Section D pg 62-63
 - Practice Lab 1040 line 5
- **Credit for Other Dependents**
 - Practice Lab 1040 pg 2 line 18 or
 - 4012 Section A pg 4
- **Reported Other Income**
 - Practice Lab 1040pg1 line 8 or pg 3 Line 10

Advance Scenario 7 continued

- **Educator Expenses**
 - 4012 Section E pg 3
- **Standard Deduction**
 - 4012 Section F pg 4(follow the Standard Deduction Chart)
- **Qualifying Education Expenses**
 - 4012 Section J pgs 3 and 6
- **Taxable Social Security**
 - Practice Lab 1040 Line 6B
- **Federal Tax Withholding**
 - Practice Lab 1040 pg 2 Line 25 A-D and 26

Advanced Scenario 8

Important Topics for Test Scenarios:

Jocelyn Jones

- **Capital Gains/Losses**
 - practice Lab 1040 Schedule D
 - *Please use 4012 Section D pgs 42 - 49 to complete
- **Business Expenses**
 - 4012 Section D pgs 41
- **Student Loan Interest Deduction**
 - Practice Lab 1040 pg 4(Sch 1 part 2)
- **Mileage Deduction**
 - 1040 Schedule C Profit Loss
 - (Hint must use the summary print PDF)

Advanced Scenario 8 Continued

- **Lifetime Learning Credit**

- Practice Lab 1040 Schedule 3

- **IRA additional Tax**

- Practice Lab 1040 Schedule 2 Part 2 Line 8

**In order to get the following answer please refer to 4012 section H pg 6 (Hint: In order to get answer, Form 5329 must be completed.)*

- **Balance Due**

- 4012 Section K pgs 26 - 28

Advanced Scenario 9

Important Topics for Test Scenarios:

Carl Graves

- **Filing Status**
 - 4012 Section B pg 13
- **Adjusted Gross Income(AGI)**
 - Practice Lab 1040 pg. 1 line 11A
- **Additional Child Tax Credit**
 - Practice Lab 1040 pg 2 Line 28
- **Retirement Savings Contribution**
 - Practice Lab 1040 Schedule 3 Part 1 Line 4
- **Premium Tax Credit**
 - Practice Lab 1040 Schedule 3 Line 9
- **Dependent Child Care**
 - Practice Lab 1040 Schedule 3 Part 1 Line 2

Advanced Course Scenarios and Test Questions

Directions

The first six scenarios do not require you to prepare a tax return. **Read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.** Assume that each taxpayer qualifies for credits or favorable tax treatment, unless the facts indicate otherwise.

For fill in the blank questions: Round to the nearest whole number, do not use special characters: dollar sign (\$), comma (,), or period(.

Advanced Scenario 1: Joy Sunshine

Interview Notes

- Joy's husband, Peter, moved out of their home in March of 2023. Joy has had no contact with Peter since he moved out. Joy and Peter are not legally separated.
- Joy has one child, Valerie, age 10. She will claim Valerie as a dependent on her 2025 tax return.
- Joy is 31 years old.
- Joy earned \$46,000 in wages and received \$50 of interest. Joy had lottery winnings of \$2,000 reported on Form W-2G.
- Joy paid all the costs of keeping up her home. She provided over half of the support for Valerie.
- They all are U.S. citizens and have valid Social Security numbers. They lived in the U.S. all year.

Advanced Scenario 1: Test Questions

1. Joy qualifies for Head of Household filing status.
 - a. True
 - b. False
2. Who qualifies to claim the Earned Income Credit (EIC) also known as Earned Income Tax Credit (EITC) for Valerie?
 - a. Joy
 - b. Peter
 - c. Both Joy and Peter
 - d. Neither Joy nor Peter
3. Joy is **not** required to report her lottery winnings as income on her federal tax return.
 - a. True
 - b. False

Advanced Scenario 2: Matt and Megan Summer

Interview Notes

- Matt and Megan are married and want to file a joint return.
- Matt and Megan are both U.S. citizens and have valid Social Security numbers. They resided in the United States all year with their children.
- Matt and Megan have two children, Janice, age 8, and Jack, age 17. Janice and Jack are U.S. citizens and have valid Social Security numbers.
- Matt earned \$33,000 in wages.
- Megan earned \$21,000 in wages.
- In order to work, the Summers paid \$2,000 to their son, Jack, to care for Janice after school.
- Matt and Megan provided all of the support for their two children.

Advanced Scenario 2: Test Questions

4. For which children can Matt and Megan claim the Child Tax Credit (CTC).
 - a. Jack
 - b. Janice
 - c. Both Jack and Janice
 - d. Neither Jack nor Janice
5. The Summers qualify for the Child and Dependent Care Credit
 - a. True
 - b. False

Advanced Scenario 3: Nancy James

Interview Notes

- Nancy James, age 58, is single.
- Nancy earned wages of \$51,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.
- During the year, Nancy contributed \$2,100 to her Health Savings Account (HSA), and her mother also contributed \$1,000 to Nancy's HSA.
- Nancy's Form W-2 shows \$1,200 in Box 12 with code W. She has Form 5498-SA showing \$4,300 in Box 2.
- Nancy has Form 1099-SA showing her HSA distributions. She used her distributions to pay the following unreimbursed expenses:
 - \$600 for nine visits to a physical therapist after her knee surgery
 - \$1,200 unreimbursed doctor bills
 - \$320 prescription medicine
 - \$1,600 replacement of a crown
 - \$500 deep cleaning for teeth
 - \$40 over the counter medication
 - \$260 gym membership (for her general health and fitness)
- Nancy is a U.S. citizen with a valid Social Security number.

Advanced Scenario 3: Test Questions

6. Nancy is eligible to contribute an additional \$_____ to her HSA because she is age 55 or older.
- a. \$0
 - b. \$1,000
 - c. \$1,100
 - d. \$2,000
7. Form 8889, Part I is used to report HSA contributions made by _____.
- a. Nancy
 - b. Nancy's employer
 - c. Nancy's mother
 - d. All of the above
8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?
- a. \$3,620
 - b. \$4,220
 - c. \$4,260
 - d. \$4,520

Advanced Scenario 4: Alexa Rice

Interview Notes

- Alexa, age 62, is single. She owns her home and provided all the costs of keeping up her home for the entire year. Her only income for 2025 was \$48,700 in W-2 wages.
- Amy, age 24, and her daughter Lillian, age 5, have lived with Amy's mother, Alexa, since Amy separated from her spouse in May of 2024. Amy's only income for 2025 was \$24,000 in wages. Amy provided over half of her own support. Lillian did not provide more than half of her own support.
- Amy will not file a joint return with her spouse.
- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year.

Advanced Scenario 4: Test Questions

9. Which of the following statements is true:
- a. Amy may **not** claim Lillian as a dependent since Alexa paid all of their housing costs.
 - b. Alexa may claim Lillian as a dependent if Amy chooses not to claim her.
 - c. Only Alexa may claim Lillian as a dependent since her income is higher than Amy's income.
 - d. Only Amy may claim Lillian as a dependent since Lillian is her daughter.
10. Amy is eligible to claim Lillian for the Earned Income Credit.
- a. True
 - b. False

Advanced Scenario 5: Julia Jacobs

Interview Notes

- Julia is 54 years old and files as single.
- Her 2025 adjusted gross income (AGI) is \$52,000, which includes gambling winnings of \$3,000.
- Julia would like to itemize her deductions on Form 1040 Schedule A this year.
- Julia brings documents for the following items:
 - \$10,500 hospital and doctor bills
 - \$800 contributions to Health Savings Account (HSA)
 - \$3,600 state withholding (higher than Julia's calculated state sales tax deduction)
 - \$200 personal property taxes based on the value of the vehicle
 - \$700 friend's personal GoFundMe campaign
 - \$500 cash contributions to the Red Cross
 - \$200 fair market value of clothing (in good used condition) donated to the Salvation Army (Julia purchased the clothing for \$900)
 - \$7,300 mortgage interest
 - \$2,300 real estate tax
 - \$1,500 Mortgage Insurance Premiums
 - \$2,000 gambling losses

Advanced Scenario 5: Test Questions

11. Julia can claim the \$1,500 Mortgage Insurance Premiums as a deduction on her Form 1040, Schedule A.
 - a. True
 - b. False

12. What amount of gambling losses is Julia eligible to claim as a deduction on her Form 1040, Schedule A?
 - a. \$0
 - b. \$1,000
 - c. \$2,000
 - d. \$3,000

Advanced Scenario 6: Carlos Carter

Interview Notes

- Carlos Carter is 28 years old and single. He provides all of his own support.
- Carlos works at a gas station and earned \$18,500 in wages.
- Carlos took two management courses at a community college to improve his job skills. He was less than a half-time student. He wants to know if that qualifies for any educational tax benefit.
- Carlos took two early distributions from his IRA which had a balance of \$5,000. One was \$2,000 for tuition, and the other was \$750 for emergency car repairs. This is the first time he has taken a distribution from his IRA.
- Carlos is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

Advanced Scenario 6: Test Questions

13. Carlos is eligible to claim the American Opportunity Credit on his 2025 tax return.
- a. True
 - b. False
14. For which of the following IRA distributions will Carlos owe an additional tax of 10%?
- a. \$2,000 for tuition
 - b. \$750 for emergency car repairs
 - c. Both a and b
 - d. Neither a nor b

Advanced Scenario 7: Martin and Yvette Willis

Directions

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



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

Interview Notes

- Martin is a 5th grade teacher at a public school. Martin and Yvette are married and choose to file Married Filing Jointly on their 2025 tax return.
- Martin worked a total of 1,600 hours in 2025. During the school year, he spent \$275 on unreimbursed classroom expenses.
- Yvette retired in 2022 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered \$1,259 of the cost of the plan.
- Martin settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site. They aren't sure how it will impact their tax return for tax year 2025. The Willises determined that they were solvent as of the date of the canceled debt.
- Yvette won \$500 from a prize drawing.
- Their daughter, Abbey, is in her second year of college pursuing a bachelor's degree in Physics at a qualified educational institution. She received a scholarship, and the terms require that it be used to pay tuition. The Willises provided Form 1098-T and an account statement from the college that included additional expenses. On Form 1098-T for the previous tax year, Box 7 was not checked. The Willises paid \$1,500 for books and equipment required for Abbey's courses. This information is also included on the college statement of account. The Willises claimed the American Opportunity Credit last year for the first time.
- Abbey does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.



Intake/Interview and Quality Review Sheet

You will need:

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

- Complete pages 1-5 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name MARTIN	M.I. WILLIS	Last name WILLIS	Your date of birth 05/01/1964	Your job title TEACHER
Spouse's first name YVETTE	M.I. WILLIS	Last name WILLIS	Spouse's date of birth 10/08/1955	Spouse's job title RETIRED
Mailing address 1234 CHARITY AVENUE		Apt #	City YOUR CITY	State YS
Your telephone number YOUR PHONE NUMBER	Spouse's telephone number		Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Check if you or your spouse were in 2024:

A U.S. citizen You Spouse No Spouse No

In the U.S. on a visa You Spouse No Spouse No

A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

Direct deposit Check by mail

Split refund between accounts Other _____

Would you like to receive written communications from the IRS in a language other than English _____

What language _____ You Spouse No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund You Spouse No

As of December 31, 2024, what was your marital status

Never Married Married _____ if married, were you married for all of 2024 Yes No

Divorced Legally Separated but not Divorced

Date of final decree _____ Date of separate maintenance decree _____ Widowed

Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
ABBEY WILLIS	07/05/2005	DAUGHTER	12	S	YES	YES	YES	NO	NO					

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:

(To be completed by certified volunteer) Income to be included Notes/Comments

<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____	<input type="checkbox"/> (B) W-2s # _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	
<input checked="" type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____	
<input checked="" type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) 1099-G # _____	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) Refund \$ _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Income from renting personal property such as a vehicle	<input type="checkbox"/> (B) Alimony \$ _____	
<input type="checkbox"/> (B) Gambling winnings, including lottery	Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) \$ _____	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Rental expense \$ _____	
	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
	<input type="checkbox"/> (A) Schedule C	
	<input type="checkbox"/> 1099-MISC # _____	
	<input type="checkbox"/> 1099-NEC # _____	
	<input type="checkbox"/> 1099-K # _____	
	<input type="checkbox"/> Other income reported elsewhere	
	<input type="checkbox"/> Schedule C expenses \$ _____	
<input checked="" type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits) This is for Yvette's prize drawing	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage interest <input checked="" type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input type="checkbox"/> (A) Medical, dental, prescription expenses <input type="checkbox"/> (A) Charitable contributions	<input type="checkbox"/> (A) 1098 # _____ <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
Paid any of these expenses in 2024?		
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input checked="" type="checkbox"/> (B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input checked="" type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		
<input checked="" type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income	
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.)	
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (A) HSA contributions <input type="checkbox"/> (A) HSA distributions	
<input checked="" type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) Energy efficient home improvement credit (Form 5695, Part II only)	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> (A) 1099-A	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> Disaster relief impacts return	
	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year	
	Year disallowed Reason	
	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
	<input type="checkbox"/> (B) Estimated tax payments	
	<input type="checkbox"/> (B) Last year's refund applied to this year	
	<input type="checkbox"/> Last year's return available	

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

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

5. What is your race and/or ethnicity? Select all that apply

- American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
- Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
- Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
- Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
- Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
- White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

6. What is your spouse's race and/or ethnicity? Select all that apply

- American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
- Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
- Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
- Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
- Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
- White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

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

22222		a Employee's social security number 416-00-XXXX		OMB No. 1545-0029	
b Employer identification number (EIN) 35-700XXXX			1 Wages, tips, other compensation \$39,353.00		2 Federal income tax withheld \$3,500.00
c Employer's name, address, and ZIP code ROOSEVELT SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$41,353.00		4 Social security tax withheld \$2,563.89
			5 Medicare wages and tips \$41,353.00		6 Medicare tax withheld \$599.62
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial MARTIN		Last name WILLIS	Suff.	11 Nonqualified plans	
1234 CHARITY AVENUE YOUR CITY, YOUR STATE, ZIP			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a D \$2,000.00
			14 Other		12b
					12c
f Employee's address and ZIP code					12d
15 State Employer's state ID number YS 57-200XXXX		16 State wages, tips, etc. \$39,353.00	17 State income tax \$600	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement **2025** Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. LIBERTY ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 22,100.00		OMB No. 1545-0119 2025 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S TIN 41-200XXXX		RECIPIENT'S TIN 417-00-XXXX		2a Taxable amount \$		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Copy 1 For State, City, or Local Tax Department	
3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 2,210.00		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
RECIPIENT'S name YVETTE WILLIS		Street address (including apt. no.) 1234 CHARITY AVENUE		7 Distribution code(s) 7		8 Other \$ %			
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		9a Your percentage of total distribution %		9b Total employee contributions \$ 15,000.00					
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$		15 State/Payer's state no.		16 State distribution \$	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality		19 Local distribution \$			

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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2025

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

Box 1. Name YVETTE WILLIS		Box 2. Beneficiary's Social Security Number 417-00-XXXX	
Box 3. Benefits Paid in 2025 \$24,496	Box 4. Benefits Repaid to SSA in 2025	Box 5. Net Benefits for 2025 (Box 3 minus Box 4) \$24,496	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$19,826.00 Medicare Part B premiums deducted from your benefits: \$2,220.00 Total additions: Benefits for 2025: \$24,496		DESCRIPTION OF AMOUNT IN BOX 4	
		Box 6. Voluntary Federal Income Tax Withholding \$2,450	
		Box 7. Address 1234 CHARITY AVENUE YOUR CITY, YOUR STATE, ZIP	
Box 8. Claim Number (Use this number if you need to contact SSA.)			

Form SSA-1099-SM (6/2020)

DO NOT RETURN THIS FORM TO SSA OR IRS

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NEW BANK 1254 ORANGE AVENUE YOUR CITY, YOUR STATE, ZIP		1 Date of identifiable event 09/25/2025	OMB No. 1545-1424	Cancellation of Debt
		2 Amount of debt discharged \$ 850.00	Form 1099-C (Rev. April 2025)	
		3 Interest, if included in box 2 \$	For calendar year 2025	
CREDITOR'S TIN 31-700XXXX	DEBTOR'S TIN 416-00-XXXX	4 Debt description CREDIT CARD		Copy B For Debtor This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
DEBTOR'S name MARTIN WILLIS		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>		
Street address (including apt. no.) 1234 CHARITY AVENUE		6 Identifiable event code		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		7 Fair market value of property \$		
Account number (see instructions)				

Form **1099-C** (Rev. 4-2025)

(keep for your records)

www.irs.gov/Form1099C

Department of the Treasury - Internal Revenue Service

CORRECTED

Tuition Statement

Copy B For Student

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

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number CLARK COMMUNITY COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP		1 Payments received for qualified tuition and related expenses \$ 5,722.00 2	OMB No. 1545-1574 2025 Form 1098-T
FILER'S employer identification no. 38-800XXXX	STUDENT'S TIN 608-00-XXXX	3	
STUDENT'S name ABBEY WILLIS		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 3,202.00
Street address (including apt. no.) 1234 CHARITY AVENUE		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2026 <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP			
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student <input type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$

Form 1098-T

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service



Clark Community College

Statement of Account

December 31, 2025

Abbey Willis

STUDENT ID: 608-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2025	Tuition – Fall Semester 2025	+\$5,722.00	
08/30/2025	Scholarship		-\$3,202.00
09/03/2025	Parking pass	+\$400.00	
09/04/2025	Campus Bookstore charge to student account for course-related books	+\$1,500.00	
09/05/2025	Payment – check #4321		-\$4,420.00

12/31/2025 Account Balance.....\$0.00

Martin and Yvette Willis
1234 Charity Avenue
YOU CITY, YOUR STATE, ZIP

1234

20

PAY TO THE
ORDER OF

\$

DOLLARS

New Bank and Trust
Anytown, State 00000

For

: 111000025 : 123456789

1234

VOID


Advanced Scenario 7: Test Questions

15. What is the taxable portion of Yvette's pension from Liberty Enterprises using the simplified method?
- a. \$0
 - b. \$19,519.00
 - c. \$21,519.00
 - d. \$22,100.00
16. The Willises are **not** eligible to claim the Credit for Other Dependents on their tax return.
- a. True
 - b. False
17. What is the total amount of other income reported on the Willises' Form 1040 Schedule 1?
- a. \$0
 - b. \$500
 - c. \$850
 - d. \$1,350
18. Martin is eligible to deduct qualified educator expenses in the amount of \$_____ (Note: whole number only, do not use special characters.)
19. A higher standard deduction is available when the taxpayer is _____.
- a. age 65 or older
 - b. totally and permanently disabled
 - c. legally blind
 - d. Both a and c
20. Which of the following expenses do **not** qualify for the American Opportunity Credit?
- a. Required course related books and equipment
 - b. Tuition
 - c. Parking pass
 - d. Both a and b
21. The taxable amount of Yvette's Social Security income as reported on their Form 1040 is:
- a. \$0
 - b. \$19,826
 - c. \$20,822
 - d. \$24,496
22. What is the Willises' total federal income tax withholding?
- a. \$3,500
 - b. \$5,710
 - c. \$5,950
 - d. \$8,160

Advanced Scenario 8: Jocelyn Jones

Directions

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

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

Interview Notes

- Jocelyn is a paralegal, age 26, and single.
- Jocelyn has investment income and a consolidated broker's statement.
- Jocelyn is self-employed delivering meals for Fast Eats on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of \$750 none of which were tips.
- Jocelyn uses the cash method of accounting. She uses business code 492000.
- Jocelyn provided a statement from Fast Eats indicating the fees paid for the year. These fees are considered ordinary and necessary for the food delivery business:
 - \$180 for insulated box rental
 - \$50 for vehicle safety inspection (required by Fast Eats)
 - \$700 for Fast Eats fees
- Jocelyn also kept receipts for the following out-of-pocket expenses:
 - \$120 for tolls while making deliveries
 - \$500 for traffic ticket
 - \$320 for Jocelyn's lunches
- Jocelyn's record keeping application shows she has driven a total of 2,500 miles during and between deliveries.
 - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2025 was 12,500 miles. Of that, 10,000 miles were personal and commuting miles. Jocelyn will take the standard business mileage rate.
- Jocelyn is paying on her student loan from 2019, when she completed her undergraduate degree.
- Jocelyn is working towards her Juris Doctorate degree to start a new career as a lawyer.
- She took a few college courses this year at an accredited college.
- Jocelyn took an early distribution of \$5,000 from her IRA in April. She used \$2,600 of the IRA distribution to pay her educational expenses for the current year. She has never made any non-deductible contributions to her IRA.
- If Jocelyn has a refund, she would like it deposited into her checking account.



Intake/Interview and Quality Review Sheet

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-5 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name
JOCELYN
M.I.
Last name
JONES
Your date of birth
03/08/1999
Your job title
PARALEGAL

Spouse's first name
M.I.
Last name
Spouse's date of birth
Spouse's job title

Mailing address
160 UNIVERSITY DRIVE
Your telephone number
YOUR PHONE NUMBER
City
YOUR CITY
State
YS
ZIP code
YOUR ZIP

Spouse's telephone number
Email address (optional)
Did you live or work in two or more states in 2024
 Yes No

Check if you or your spouse were in 2024:

- A U.S. citizen You Spouse No Spouse No
- In the U.S. on a visa You Spouse No Spouse No
- A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

- Direct deposit Check by mail
- Split refund between accounts Other _____

Would you like to receive written communications from the IRS in a language other than English _____

What language _____ You Spouse No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund Yes Spouse No

As of December 31, 2024, what was your marital status

- Never Married** **Married** **Widowed**
- Divorced** **Legally Separated but not Divorced**

Did you live with your spouse during any part of the last six months of 2024 _____
Date of separate maintenance decree _____
Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Answer Yes or No (Y/N)		To be completed by certified volunteer (Yes, No, or N/A)												
Name (first, last)	Date of birth (mm/dd/yyyy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:

(To be completed by certified volunteer) Income to be included Notes/Comments

	<input type="checkbox"/> (B) W-2s	#	
<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1	<input type="checkbox"/> (B) W-2s	#	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)		
<input checked="" type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported)	#	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R	\$	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2	#	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) 1099-G	#	
<input checked="" type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) Refund	\$	
<input checked="" type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (B) Itemized last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Did you report a loss on last year's return	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV	#	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house if yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days	<input type="checkbox"/> Capital loss carryover	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Income from renting personal property such as a vehicle	<input type="checkbox"/> (B) Alimony	\$	
<input type="checkbox"/> (B) Gambling winnings, including lottery	Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$	
Did you report a loss on last year's return	<input type="checkbox"/> Rental expense	\$	
	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
	<input type="checkbox"/> (A) Schedule C		
	<input type="checkbox"/> 1099-MISC	#	
	<input type="checkbox"/> 1099-NEC	#	
	<input type="checkbox"/> 1099-K	#	
	<input type="checkbox"/> Other income reported elsewhere		
	<input type="checkbox"/> Schedule C expenses	\$	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest <input checked="" type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. <input type="checkbox"/> (A) Medical, dental, prescription expenses <input type="checkbox"/> (A) Charitable contributions	<input type="checkbox"/> (A) 1098 # _____ <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
Paid any of these expenses in 2024?		
<input checked="" type="checkbox"/> (B) Student loan interest <input type="checkbox"/> (B) Child and dependent care <input checked="" type="checkbox"/> (B/A) Contributions to a retirement account <input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K) <input type="checkbox"/> (B) Educator expenses deduction \$ _____ <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	Notes/Comments
Did any of the following happen during 2024?		
<input checked="" type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.) <input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange) <input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) <input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender <input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction <input type="checkbox"/> (A) Sale of home (1099-S) <input type="checkbox"/> (A) HSA contributions <input type="checkbox"/> (A) HSA distributions <input type="checkbox"/> (A) 1095-A <input type="checkbox"/> (A) Energy efficient home improvement credit (Form 5695, Part II only) <input type="checkbox"/> (A) 1099-C <input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	Notes/Comments
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) <input type="checkbox"/> Receive any letter or bill from the IRS <input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason _____ <input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral <input type="checkbox"/> (B) Estimated tax payments <input type="checkbox"/> (B) Last year's refund applied to this year <input type="checkbox"/> Last year's return available	

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

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

5. What is your race and/or ethnicity? Select all that apply
- American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
 - Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
 - Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
 - Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
 - Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
 - Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
 - White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)
6. What is your spouse's race and/or ethnicity? Select all that apply
- American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
 - Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
 - Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
 - Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
 - Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
 - Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
 - White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at [Treasury.gov](https://www.treasury.gov)/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

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

VOID CORRECTED

Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NEW BANK, CUSTODIAN FOR TRADITIONAL IRA OF JOCELYN JONES 300 MARIN STREET YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 5,000.00	OMB No. 1545-0119 2025 Form 1099-R	Total distribution <input type="checkbox"/>		Copy 1 For State, City, or Local Tax Department
PAYER'S TIN 48-200XXXX		2a Taxable amount \$ 5,000.00		2b Taxable amount not determined <input type="checkbox"/>		
RECIPIENT'S TIN 605-00-XXXX		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 500.00			
RECIPIENT'S name JOCELYN JONES Street address (including apt. no.) 160 UNIVERSITY DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) 1	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %		
		9a Your percentage of total distribution %	9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$	
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

22222		a Employee's social security number 605-00-XXXX	OMB No. 1545-0029		
b Employer identification number (EIN) 35-800XXXX		1 Wages, tips, other compensation \$42,700.00		2 Federal income tax withheld \$3,300.00	
c Employer's name, address, and ZIP code WE WIN ASSOCIATES 200 VENTURA BLVD YOUR CITY, YOUR STATE, ZIP		3 Social security wages \$43,700.00		4 Social security tax withheld \$2709.40	
		5 Medicare wages and tips \$43,700.00		6 Medicare tax withheld \$633.65	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial JOCELYN		Last name JONES		Suff.	
160 UNIVERSITY DRIVE YOUR CITY, YOUR STATE, ZIP		11 Nonqualified plans		12a D \$1,000.00	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number YS 57-300XXXX	16 State wages, tips, etc. \$42,700.00	17 State income tax \$820	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

2025


Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FAST EATS 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP		OMB No. 1545-0116 Form 1099-NEC (Rev. April 2025) For calendar year <u>2025</u>		Nonemployee Compensation
PAYER'S TIN 63-400XXXX	RECIPIENT'S TIN 605-00-XXXX	1 Nonemployee compensation \$ 1,000		
RECIPIENT'S name JOCELYN JONES Street address (including apt. no.) 160 UNIVERSITY DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>		Copy 1 For State Tax Department
		3 Excess golden parachute payments \$		
		4 Federal income tax withheld \$		
Account number (see instructions) \$		5 State tax withheld \$	6 State/Payer's state no. \$	
Form 1099-NEC (Rev. 4-2025) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service				

VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. FAST EATS 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP		FILER'S TIN 63-400XXXX	OMB No. 1545-2205 Form 1099-K (Rev. March 2024) For calendar year <u>2025</u>	Payment Card and Third Party Network Transactions	
		PAYEE'S TIN 605-00-XXXX	1a Gross amount of payment card/third party network transactions \$ 8,225.00		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>	Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>	1b Card Not Present transactions \$	2 Merchant category code	Copy 1 For State Tax Department	
		3 Number of payment transactions 325	4 Federal income tax withheld \$		
PAYEE'S name JOCELYN JONES Street address (including apt. no.) 160 UNIVERSITY DRIVE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5a January \$ 700.00	5b February \$ 750.00		
		5c March \$ 900.00	5d April \$ 775.00		
		5e May \$ 700.00	5f June \$ 350.00		
		5g July \$ 500.00	5h August \$ 450.00		
		5i September \$ 750.00	5j October \$ 700.00		
PSE'S name and telephone number		5k November \$ 900.00	5l December \$ 750.00		
Account number (see instructions)		6 State	7 State identification no.		8 State income tax withheld \$
					\$

 **Note:** She also received \$750 in cash payments per the interview notes.

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2025 TAX REPORTING STATEMENT

Jocelyn Jones
160 University Drive
Your City, YS, ZIP
Account No. 111-222
Recipient ID No. 605-00-XXXX
Payer's Fed ID Number: 40-200XXXX

Form 1099-DIV* 2025 Dividends and Distributions

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

1a	Total Ordinary Dividends	300.00
1b	Qualified Dividends	225.00
2a	Total Capital Gain Distributions (Includes 2b- 2d)	350.00
2b	Capital Gains that represent Unrecaptured 1250 Gain	0.00
2c	Capital Gains that represent Section 1202 Gain	0.00
2d	Capital Gains that represent Collectibles (28%) Gain	0.00
2e	Section 897 Ordinary Dividends	0.00
2f	Section 897 Capital Gains	0.00
2	Nondividend Distributions	0.00
3	Nondividend Distributions	0.00
4	Federal Income Tax Withheld	0.00
5	Section 199A Dividends	32.00
6	Investment Expenses	0.00
7	Foreign Tax Paid	0.00
8	Foreign Country or U.S. Possession	0.00
9	Cash Liquidation Distributions	0.00
10	Noncash Liquidation Distributions	0.00
11	FATCA Filing Requirement	
12	Exempt Interest Dividends	0.00
13	Specified Private Activity Bond Interest Dividends	0.00
14	State	YS
15	State Identification No.	01-XXXXXXX
16	State Tax Withheld	0.00

Form 1099-MISC* 2025 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* 2025 Interest Income

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

1	Interest Income	50.00
2	Early Withdrawal Penalty	0.00
3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
4	Federal Income Tax Withheld	0.00
5	Investment Expenses	0.00
6	Foreign Tax Paid	0.00
7	Foreign Country or U.S. Possession	0.00
8	Tax-Exempt Interest	0.00
9	Specified Private Activity Bond Interest	0.00
14	Tax-Exempt Bond CUSIP No.	

Summary of 2025 Proceeds From Broker and Barter Exchange Transactions

Sales Price of Stocks, Bonds, etc.	5,100.00
Federal Income Tax Withheld	0.00

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

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2025 TAX REPORTING STATEMENT

Jocelyn Jones
160 University Drive
Your City, YS, ZIP
Account No. 111-222
Recipient ID No. 605-00-XXXX
Payer's Fed ID Number: 40-200XXXX

FORM 1099-B* 2025 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

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

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

Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold	1d Proceeds	1e Cost or Other Basis	Gain / Loss (-)	1g Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	14 State Withheld	15 State Tax Withheld
Nebraska Co. Common Stock										
Sale	01/20/2025	02/27/2025	200.000	2,000.00	1,800.00	200.00				
TOTALS				2,000.00	1,800.00					

FORM 1099-B* 2025 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB NO. 1545-0715

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

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

Action	1b Date Acquired	1c Date sold disposed	1a Quantity Sold	1d Proceeds	1e Cost or Other Basis	Gain / Loss (-)	1g Wash Sale Loss Disallowed	4 Federal Income Tax Withheld	14 State Withheld	15 State Tax Withheld
Iowa Co. Common Stock										
Sale	10/12/2008	10/31/2025	200.000	3,100.00	4,000.00	(900.00)				
TOTALS				3,100.00	4,000.00					

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

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

FINANCIAL AND PARTNERS
305 WASHINGTON DR
YOUR CITY, YOUR STATE, ZIP



OMB No. 1545-1576

2025

Form **1098-E**

Student Loan Interest Statement

RECIPIENT'S TIN
38-800XXXX

BORROWER'S TIN
605-00-XXXX

1 Student loan interest received by lender
\$ 3,750.00

Copy B For Borrower

BORROWER'S name
JOCELYN JONES

Street address (including apt. no.)
160 UNIVERSITY DRIVE

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

Account number (see instructions)

2 If checked, box 1 does **not** include loan origination fees and/or capitalized interest for loans made before September 1, 2004

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number

MERCURY COLLEGE
10 COLLEGE AVENUE
YOUR CITY, YOUR STATE, ZIP

1 Payments received for qualified tuition and related expenses
\$ 2,600.00
2

OMB No. 1545-1574

2025

Form **1098-T**

Tuition Statement

FILER'S employer identification no.
37-700XXXX

STUDENT'S TIN
605-00-XXXX

3

Copy B For Student

STUDENT'S name
JOCELYN JONES

Street address (including apt. no.)
160 UNIVERSITY DRIVE

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

Service Provider/Acct. No. (see instr.)

8 Checked if at least half-time student

4 Adjustments made for a prior year
\$

6 Adjustments to scholarships or grants for a prior year
\$

9 Checked if a graduate student

5 Scholarships or grants
\$

7 Checked if the amount in box 1 includes amounts for an academic period beginning January-March 2026

10 Ins. contract reimb./refund
\$

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

Jocelyn Jones
160 University Drive
YOUR CITY, YOUR STATE, YOUR ZIP

1234

20

PAY TO THE
ORDER OF

\$

DOLLARS

New Bank and Trust
Anytown, State 00000

For

: 111000025 : 123456789


1234

VOID

Advanced Scenario 8: Test Questions

Directions

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


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

23. The net short-term capital gain reported on Jocelyn's Schedule D is \$_____.
(Note: whole number only, do not use special characters.)
24. Which of the following can be claimed as a business expense on Jocelyn's Schedule C?
- a. Lunches
 - b. Traffic Ticket
 - c. Tolls
 - d. All of the above
25. Jocelyn can take a student loan interest deduction of \$2,500.
- a. True
 - b. False
26. What is the total standard mileage deduction for Jocelyn's business on Schedule C?
- a. \$525
 - b. \$1,750
 - c. \$2,010
 - d. \$2,500
27. The amount of Jocelyn's Lifetime Learning Credit is \$480.
- a. True
 - b. False
28. What is Jocelyn's additional 10% tax on the early withdrawal from her IRA on Form 1040 Schedule 2, Part II??
- a. \$0
 - b. \$240
 - c. \$260
 - d. \$500
29. To avoid having a balance due next year, Jocelyn can use the IRS withholding estimator to calculate her tax liability and submit a new Form W-4 to increase her tax withholding.
- a. True
 - b. False

Advanced Scenario 9: Carl 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.

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

Interview Notes

- Carl is age 41 and was widowed in July, 2023. He has a daughter, Lilly, age 9, who lived with him the entire year.
- Carl provided the entire cost of maintaining the household and over half of the support for Lilly. In order to work, he pays childcare expenses to Southside Daycare.
- Carl purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- Carl and Lilly are U.S. citizens and lived in the United States all year in 2025.



Intake/Interview and Quality Review Sheet

You will need:

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-5 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name CARL	M.I.	Last name GRAVES	Your date of birth 04/12/1984	Your job title JANITOR
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title
Mailing address 200 SKY WAY YOUR PHONE NUMBER	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
Your telephone number	Spouse's telephone number			
Email address (optional)				
Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Check if you or your spouse were in 2024:

- A U.S. citizen You Spouse No Spouse No
- In the U.S. on a visa You Spouse No Spouse No
- A full-time student You Spouse No Spouse No

If due a refund, how would you like your refund

- Direct deposit Check by mail
- Split refund between accounts Other _____

If you have a balance due, how would you like to make your payment

- Bank account IRS.gov Direct Pay
- Set up installment agreement Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English Yes Spouse No

What language _____ You Spouse No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund Yes Spouse No

As of December 31, 2024, what was your marital status

- Never Married** **Married** **Widowed** **Divorced**

Did you live with your spouse during any part of the last six months of 2024 Yes No

Did you live with your spouse during any part of the last six months of 2024 Yes No

Legally Separated but not Divorced **Widowed** **Divorced**

Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death 2023

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	To be completed by certified volunteer (Yes, No, or N/A)		
										Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income
LILLY GRAVES	07/24/2016	DAUGHTER	12	S	YES	YES	YES	NO	NO			

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024: (To be completed by certified volunteer) **Income to be included** **Notes/Comments**

<input checked="" type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs 1 _____	<input type="checkbox"/> (B) W-2s # _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____ <input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G # _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund \$ _____ <input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input checked="" type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) \$ _____ <input type="checkbox"/> Rental expense \$ _____	
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C	
Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____ <input type="checkbox"/> Other income reported elsewhere \$ _____ <input type="checkbox"/> Schedule C expenses \$ _____	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage interest	<input type="checkbox"/> (A) 1098 # _____	
<input checked="" type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.	<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Medical, dental, prescription expenses		
<input type="checkbox"/> (A) Charitable contributions		
Paid any of these expenses in 2024?		
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input checked="" type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input checked="" type="checkbox"/> (B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?		
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> (A) HSA contributions <input type="checkbox"/> (A) HSA distributions	
<input checked="" type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (A) Energy efficient home improvement credit (Form 5695, Part II only)	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> (B) Estimated tax payments <input type="checkbox"/> (B) Last year's refund applied to this year <input type="checkbox"/> Last year's return available	

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

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

5. What is your race and/or ethnicity? Select all that apply
- | | |
|---|---|
| <ul style="list-style-type: none"> <input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.) | <ul style="list-style-type: none"> <input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.) |
|---|---|

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

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

22222		a Employee's social security number 328-00-XXXX		OMB No. 1545-0029	
b Employer identification number (EIN) 34-800XXXX			1 Wages, tips, other compensation \$37,000.00		2 Federal income tax withheld \$1,500.00
c Employer's name, address, and ZIP code ROSEWOOD SCHOOL DISTRICT 1452 ROOSEVELT CIRCLE YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$38,500.00		4 Social security tax withheld \$2,387.00
			5 Medicare wages and tips \$38,500.00		6 Medicare tax withheld \$558.25
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial CARL		Last name GRAVES	Suff.	11 Nonqualified plans	
200 SKY WAY YOUR CITY, YOUR STATE, ZIP			13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a D \$1,500
			14 Other		12b
					12c
f Employee's address and ZIP code					12d
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
YS	57-200XXXX	\$37,000.00	\$600		

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

2025

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NEW BANK AND TRUST 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP		Payer's RTN (optional)		OMB No. 1545-0112 Form 1099-INT (Rev. January 2024) For calendar year 2025		Interest Income	
PAYER'S TIN 22-700XXXX		RECIPIENT'S TIN 328-00-XXXX		1 Interest income \$ 160.00			
RECIPIENT'S name CARL GRAVES Street address (including apt. no.) 200 SKY WAY City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		2 Early withdrawal penalty \$ 32.00		3 Interest on U.S. Savings Bonds and Treasury obligations \$		For State Tax Department	
FATCA filing requirement <input type="checkbox"/>		4 Federal income tax withheld \$		5 Investment expenses \$			
Account number (see instructions)		6 Foreign tax paid \$		7 Foreign country or U.S. territory			
		8 Tax-exempt interest \$		9 Specified private activity bond interest \$			
		10 Market discount \$		11 Bond premium \$			
		12 Bond premium on Treasury obligations \$		13 Bond premium on tax-exempt bond \$			
		14 Tax-exempt and tax credit bond CUSIP no.		15 State		16 State identification no.	
						17 State tax withheld \$	

Form 1099-INT (Rev. 1-2024)

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

Part I Recipient Information

1 Marketplace identifier 12-3456789	2 Marketplace-assigned policy number 987654	3 Policy issuer's name		
4 Recipient's name CARL GRAVES		5 Recipient's SSN 328-00-XXXX	6 Recipient's date of birth 4/12/1984	
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date 01/01/2025	11 Policy termination date 12/31/2025	12 Street address (including apartment no.) 200 SKY WAY		
13 City or town YOUR CITY	14 State or province YOUR STATE	15 Country and ZIP or foreign postal code ZIP		

Part II Covered Individuals

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	CARL GRAVES	328-00-XXXX	04/12/1984	01/01/2025	12/31/2025
17	LILLY GRAVES	125-00-XXXX	07/24/2016	01/01/2025	12/31/2025
18					
19					
20					

Part III Coverage Information

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



Southside **Day Care**

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

December 31, 2025

Received from Carl Graves

\$2,200 for daycare services for Lilly

Total amount received for daycare
services in 2025 - \$2,200


Ellen River

EIN: 35-900XXXX

Advanced Scenario 9: Test Questions

Directions

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

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

30. What is Carl's most advantageous filing status?
- a. Single
 - b. Married Filing Separately
 - c. Head of Household
 - d. Qualifying Surviving Spouse
31. Carl's adjusted gross income on his Form 1040 is _____.
- a. \$37,000
 - b. \$37,128
 - c. \$37,160
 - d. \$38,500
32. Carl is **not** eligible to claim the Additional Child Tax Credit.
- a. True
 - b. False
33. What is the maximum amount of Carl's non-refundable credit for retirement savings contributions from Form 8880 line 10?
- a. \$0
 - b. \$100
 - c. \$150
 - d. \$1,500
34. The total amount of Carl's net Premium Tax Credit on Form 1040 Schedule 3, line 9 is \$388.
- a. True
 - b. False
35. Carl's Child and Dependent Care Credit from Form 2441 is _____.
(Note: whole number only, do not use special characters.)