

National Tax Training Committee Workbook

Tax Year 2023

FOR USE BY AARP FOUNDATION TAX-AIDE VOLUNTEERS ONLY



National Tax Training Committee Workbook
Tax Year 2023

Greetings Tax-Aide volunteers,

Welcome to tax year 2023!

This Workbook is a valuable resource for Instructors to use in training and certifying volunteers. The Core and Comprehensive Exercises provide practice exercises for volunteer proficiency and certification. Core Exercises contain tax issues that are more common in the returns seen at our tax sites and are well suited to be assigned as required “certification” exercises.

Comprehensive Exercises are more complex and contain some tax topics that are not as common but are in scope and appropriate for more experienced Counselors. The Training and Focused Exercises are designed to facilitate classroom instruction. Quizzes are included to support the instructional process and to increase awareness of scope issues. Quizzes are useful in a class, as homework, or for self-study. See the section on *Using This Workbook* for more information.

We welcome your suggestions and comments for improving this workbook. Please send them to us via the *Submit a Request* link on the Volunteer Portal.

Thank you for all you do for the program,
The National Tax Training Committee

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Exercise Issues Matrix

Issue Description	Core										Comprehensive											
	Alvarado Nogales	Bartlett	Carter	D'Antonio	Elder	Ferguson	Gongsun	Huberman	Irving	Jacoby	Kaczenski	Langford	Martin	Nguyen	O'Connor	Parata	Quinn	Romano	Sahlberg	Tham	Vincent	Wright
Basic Info																						
Dependents for CTC				X	X	X			X	X					X							X
Other dependent credit								X			X	*	X	*	X	X	*				X	
TP or SP 65 or older or blind	X	X	X				X	X			X				X		X	X	X			
Income																						
Alimony paid or received				*								X			*							
Cancellation of debt					*		X							X								
Capital gain or loss								X										X	#			
Disability pension										*			X									
Dividends								X										X				
Interest	X					X	X					X	X				X	X				
IRA basis												#										
Medicaid waiver income																X						
Other income		*					X	X		X			X				*	*			*	
Pension 1099-R	X	X	X				X	X		X		X					X	X				
PSO health ins								X					X									
Qualified charitable distribution																		X	X			
Rents / royalties / K-1												X										
RRB pension																			X			
Self-employment			X							X					X							
Simplified method												X								X		
Social Security benefits	X	X					X	X		X					X		X	X	X			
Social Security lump-sum																	#					
State tax refund (add locally)																						
Unemployment compensation				X										X								
Wages				X	X	X			X	X	X	X	X	X	X	X			X	X	X	
Adjustments to Income																						
Educator expenses					X								*									
HSA											X											X
IRA deduction								X		X			*						X			
Penalty on early withdrawal						X						X	X				X					
Self-employed health insurance			X												X							
Student loan interest deduction											X											
Deductions																						
Itemized deductions								X					X				X					
Credits & Payments																						
Additional tax on qualified acct						*					X		*									*
Child / dependent care credit					X																	
Child, dependent credit				X	X	X		X	X		X		X		X	X	*			X	X	
Earned income credit				X	X				X	X			*		X					X		
Education credit						X								X	X					X		
Estimated tax payments								X						X					#			
Foreign tax credit								X										X				
First Time Homebuyer repayment													X									
Marketplace health insurance				X										X		X						
Residential energy credit																			X			
Retirement savings credit											*		X			X			*		X	

X - Issue in return

- Issue in supplemental exercise

* - Issue presented

Using This Workbook

Notes for all Volunteers

Please follow your District training team's directions when using this workbook. Training and Focused Exercises are designed for Instructor use during classroom/virtual training. Volunteers should only work on the Training and Focused exercises under the direction/guidance of their district Instructor teams.

Completing the Core and Comprehensive Exercise Returns

- The Core Exercises are designed to provide practice returns with tax topics most commonly seen at our tax sites. While they may not always look exactly like returns seen at a site, they do contain those common tax issues. Comprehensive Exercises are designed for more experienced Counselors to refresh their skills on complex issues. It is understood that they may not represent typical tax returns seen at a site.
- Core and Comprehensive Exercises contain only page 1 of IRS Form 13614-C, Intake/Interview & Quality Review Sheet (referred to as "I/I Sheet"), and a summary of items marked yes on page 2 of the I/I Sheet. We have not included other pages of the Tax-Aide Intake Booklet.
- The last four digits of Social Security numbers (SSN) are XXXX. Unless specified by the Instructor, you may choose any four numbers for XXXX. In the unlikely event that you receive a message saying that SSN already exists, simply change the last four numbers. For employer I.D. numbers (EINs) and state ID numbers, select any digits desired for the Xs. Note that a variety of business names and addresses may prepopulate when entering EINs and you may need to update them to the information on the tax document in the exercise.
- Tax forms show the year as 20XX where XX stands for the current tax year.
- Replace YC, YS and YZIP with your city, your state and your zip code. Your Instructor may provide additional state-specific guidance.
- The 2023 sales tax tables will likely be released in January 2024. The 2023 software will use 2022 sales tax tables until the IRS issues new tables. TaxSlayer will also be updating its program as needed for law changes, etc. Your practice returns will "adjust" as needed for the new programming when the return is opened in Practice Lab.
- Follow your Instructor's direction for completing the e-file section and completing a state income tax return.
- **Last year, several taxpayers contacted Tax-Aide stating that incorrect bank account information was entered on their 2022 return. The exercises contain a variety of scenarios providing taxpayer bank account information. Volunteers should enter the bank account information for direct deposit/debit in the assigned exercise returns.**

Notes for Instructors

This workbook must be used in conjunction with the ***Instructor Guide for Tax-Aide National Tax Training Committee Workbook*** (for brevity referred to as Instructor Guide). Combined, they provide a valuable resource for hands-on training and certifying volunteers.

The Instructor Guide provides extensive information and ideas for using this workbook to train volunteers. The Instructor Guide is available in the Volunteer Portal Library (Red Folder > A - Training Resources). To prepare for training, **Instructors should start with the NTTC Training Handbook 2023** (also in the A – Training Resources folder) **and by reviewing the workbook and Instructor Guide to become familiar with their content.**

The **Core and Comprehensive Exercises** have been moved to the front of the workbook and can be assigned to volunteers to demonstrate their understanding of tax law and proficiency in using TaxSlayer to prepare returns. The Instructor Guide contains helpful notes for instructors to use in each of these exercises. **Instructors should add state issues to any of the exercises to support their state tax training needs.**

The first four **Training Exercises** are designed to teach **new volunteers** the core tax topics that every volunteer needs to understand to pass the IRS Advanced Test and to prepare the majority of tax returns encountered at our tax sites. The fifth Training Exercise (Evans/Bryant) contains all the core tax topics in a single exercise and is useful for returning volunteers to refresh their return preparation knowledge and skills in a classroom setting. The Instructor Guide includes additional notes, guidance, and suggestions for the Training Exercises:

- Two of the Training Exercises require missing information that a taxpayer would provide during an interview. Interview notes with this missing information are provided for Instructors to use and ideas for presenting the interview are discussed.
- There is a discussion of different methods to present the Training Exercise lessons.
- There is detailed information for each Training Exercise including the topics covered, a suggested training sequence, and sample discussion questions.
- Training Exercise Presentations (PowerPoint) are available for the first four Training Exercises in the Portal Library Workbook folder for Instructors to use. Instructors can modify these presentations to meet their district/state training needs.

The **Focused Exercises** provide volunteers an opportunity to practice on their own after Instructors have completed a section of training. The Focused Exercises are not designed to replicate the Training Exercises. They are for new volunteers to reinforce their knowledge and TaxSlayer skills on the specific tax topics covered in the Training Exercises.

An appendix in the Instructor Guide contains sample training schedules for both new and returning volunteers using the Training and Focused Exercises.

The Instructor Guide also includes a discussion on using the Quizzes in the Workbook.

Answers

Answers using Practice Lab 2023 will be provided as soon as possible after the 2023 tax software is available.

Form **13614-C**
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name JOSE	M.I.	Last name ALVARADO NOGALES	Best contact number 303-555-2367	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name MARIA	M.I.	Last name GARCIA RAMIREZ	Best contact number 301-564-0908	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 134 MASON CIR		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 3/14/1949	5. Your job title RETIRED		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 6/26/1953	8. Your spouse's job title HOMEMAKER		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death _____

Divorced

Legally Separated

Widowed

2. List the names below of:

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

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

											To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)							

Interview Notes

Mr. and Mrs. Alvarado Nogales are retired seniors. They have marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 4-Interest, 11-Retirement Income, and 13-Social Security

Part IV Expenses: 4-Charitable Contributions

They did not bring a 1099-INT but they brought their year-end joint bank statement showing they received \$26.16 in interest from Valley Credit Union. They gave \$1,200 in contributions to their church and they have a letter of acknowledgement. They prefer to receive a check for any refund.

<input type="checkbox"/> CORRECTED (if checked)						20XX Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. FIDELITY SERVICES LLC HOMELAND DAIRY PENSION FUND PO BOX 236 DEFOREST WI 53532			1 Gross distribution \$22,786.56		Total Distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS				
			2a Taxable amount \$22,786.56								
PAYER'S TIN 87-511XXXX			2b Taxable amount not determined. <input type="checkbox"/>		4 Federal income tax withheld \$600.00						
			RECIPIENT'S TIN 401-00-XXXX		5 Employee contributions/ Designated Roth contributions or			6 Net unrealized appreciation in employer's securities			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JOSE ALVARADO NOGALES 134 MASON CIR YC, YS, YZIP			7 Distribution Code(s) 7		8 Other %						
			IRA/ SEP/ SIMPLE <input type="checkbox"/>		9a Your percentage of total distribution %			9b Total Employee Contributions			
			10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth		12 FATCA filing requirement <input type="checkbox"/>				
14 State tax withheld \$245.00		15 State/Payer's state no. 87-234XXXX		16 State distribution \$22,786.56							
Account number (see instructions)			13 Date of payment		17 Local tax withheld		18 Name of locality		19 Local distribution		
Form 1099-R											

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name JOSE ALVARADO NOGALES		Box 2. Beneficiary's Social Security 401-00-XXXX
Box 3. Benefits Paid in 20XX \$22,882.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$22,882.80
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> <p>Paid by check or direct deposit \$20,904.00</p> <p>Medicare Part B premiums deducted from your benefits \$1,978.80</p> <p>Medicare Prescription Drug premiums (Part D) deducted from your benefits</p> <p>Total Additions \$1,978.80</p> <p>Benefits for 20XX \$22,882.80</p> <p>Benefits for 20XX-1</p> <p>Benefits for 20XX-2</p> <p>Benefits for 20XX-3</p>		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> <p>Box 6. Voluntary Federal Income Tax Withheld</p> <p>Box 7. Address JOSE ALVARADO NOGALES 134 MASON CIR YC, YS, YZIP</p> <p>Box 8. Claim Number (use this number if you need to contact SSA) 401-00-XXXXA</p>

Form **SSA-1099-SM**

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name MARIA GARCIA RAMIREZ		Box 2. Beneficiary's Social Security 411-00-XXXX
Box 3. Benefits Paid in 20XX \$11,446.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$11,446.80
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> <p>Paid by check or direct deposit \$9,468.00</p> <p>Medicare Part B premiums deducted from your benefits \$1,978.80</p> <p>Medicare Prescription Drug premiums (Part D) deducted from your benefits</p> <p>Total Additions \$1,978.80</p> <p>Benefits for 20XX \$11,446.80</p> <p>Benefits for 20XX-1</p> <p>Benefits for 20XX-2</p> <p>Benefits for 20XX-3</p>		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> <p>Box 6. Voluntary Federal Income Tax Withheld</p> <p>Box 7. Address MARIA GARCIA RAMIREZ 134 MASON CIR YC, YS, YZIP</p> <p>Box 8. Claim Number (use this number if you need to contact SSA) 411-00-XXXXA</p>

Form **SSA-1099-SM**

To think about: Jose asks “why is part of our Social Security taxable?” What do you tell them? Is there a form that could help you explain this?

Form 13614-C
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name JANE	M.I. S	Last name BARTLETT	Best contact number 703-654-2389	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name CAMERON	M.I. G	Last name BARTLETT	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1674 ROLLING HILLS DR		Apt # 12	City YOUR CITY	State YOUR STATE
4. Your Date of Birth 23 SEP 1950		5. Your job title RETIRED	6. Last year, were you:	
7. Your spouse's Date of Birth 13 MAY 1941		8. Your spouse's job title DECEASED	9. Last year, was your spouse:	
10. Can anyone claim you or your spouse as a dependent?		11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?		12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

Divorced Legally Separated Widowed

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death **13 JUNE 2023**

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Interview Notes

Jane has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 11-Retirement Income, 13-Social Security, 15-Other Income

Part IV Expenses: Charitable Contributions

Jane’s husband died in 2023. She began receiving her survivor pension in July. Her financial advisor informed her that she was required to take a distribution from her IRA in 2023. No non-deductible contributions had been made to the IRA. She said her husband had always taken care of the finances so all of this is very confusing to her. This is her first time using Tax-Aide and she would appreciate any help you can give her.

When asked, she stated that the other income was a \$25,000 life insurance settlement. She also reported that they gave \$200 per month to their church. She states that she has a letter from the church documenting those contributions.

She would like a refund direct deposited and a direct debit if she owes taxes.



JANE S BARTLETT		1234
CAMERON G BARTLETT		
1674 ROLLING HILLS DR APT 12		
YC, YS, YZIP		
PAY TO THE	_____	\$ _____
ORDER OF	_____	DOLLARS
LIBERTY CREDIT UNION		
PO BOX 1625		
YC,YS,YZIP		
For	_____	_____
325070760	987123654	1234

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name JANE S BARTLETT		Box 2. Beneficiary's Social Security 402-00-XXXX
Box 3. Benefits Paid in 20XX \$17,002.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$17,002.80
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> <p>Paid by check or direct deposit \$15,024.00</p> <p>Medicare Part B premiums deducted from your benefits \$1,978.80</p> <p>Medicare Prescription Drug premiums (Part D) deducted from your benefits</p> <p>Total Additions \$1,978.80</p> <p>Benefits for 20XX \$17,002.80</p> <p>Benefits for 20XX-1</p> <p>Benefits for 20XX-2</p> <p>Benefits for 20XX-3</p>		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> <p>Box 6. Voluntary Federal Income Tax Withheld</p> <p>Box 7. Address JANE S BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP</p> <p>Box 8. Claim Number (use this number if you need to contact SSA) 402-00-XXXXA</p>

Form **SSA-1099-SM**

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name CAMERON G BARTLETT		Box 2. Beneficiary's Social Security 412-00-XXXX
Box 3. Benefits Paid in 20XX \$8,453.40	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$8,453.40
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> <p>Paid by check or direct deposit \$7,464.00</p> <p>Medicare Part B premiums deducted from your benefits \$989.40</p> <p>Medicare Prescription Drug premiums (Part D) deducted from your benefits</p> <p>Total Additions \$989.40</p> <p>Benefits for 20XX \$8,453.40</p> <p>Benefits for 20XX-1</p> <p>Benefits for 20XX-2</p> <p>Benefits for 20XX-3</p>		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> <p>Box 6. Voluntary Federal Income Tax Withheld</p> <p>Box 7. Address CAMERON G BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP</p> <p>Box 8. Claim Number (use this number if you need to contact SSA) 412-00-XXXXA</p>

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)						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 Telephone no. DEFENSE FINANCE AND ACCOUNTING SERVICE US MILITARY RETIRED PAY 8899 E 56TH ST INDIANAPOLIS IN 46249-1200			1 Gross distribution \$18,750.19		<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-R	
			2a Taxable amount \$18,750.19			
PAYER'S TIN 34-0727612			2b Taxable amount not determined. <input type="checkbox"/>		Total Distribution <input type="checkbox"/>	
			3 Capital gain (included in box 2a).		4 Federal income tax withheld \$700.00	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal CAMERON G BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities	
RECIPIENT'S TIN 412-00-XXXX			7 Distribution Code(s) 7		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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$203.00		15 State/Payer's state no. 12-345XXXX
16 State distribution \$18,750.19						
Account number (see instructions)			13 Date of payment		17 Local tax withheld	
					18 Name of locality	
					19 Local distribution	
Form 1099-R						

Copy B
Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the IRS

<input type="checkbox"/> CORRECTED (if checked)						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 Telephone no. DEFENSE FINANCE AND ACCOUNTING SERVICE US MILITARY ANNUITANT PAY PO BOX 7131 LONDON KY 40742-7131			1 Gross distribution \$10,312.60		<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-R	
			2a Taxable amount \$10,312.60			
PAYER'S TIN 34-0727612			2b Taxable amount not determined. <input type="checkbox"/>		Total Distribution <input type="checkbox"/>	
			3 Capital gain (included in box 2a).		4 Federal income tax withheld \$400.00	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JANE S BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities	
RECIPIENT'S TIN 402-00-XXXX			7 Distribution Code(s) 7		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	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						

Copy B
Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the IRS

<input type="checkbox"/> CORRECTED (if checked)						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 Telephone no. HASTINGS INVESTMENTS 45 ROCKHURST WAY PROVIDENCE RI 02904			1 Gross distribution	<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-R		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS
			\$6,500.00			
PAYER'S TIN <div style="text-align: center;">50-811XXXX</div>			RECIPIENT'S TIN <div style="text-align: center;">402-00-XXXX</div>			
			2a Taxable amount	Total Distribution <input type="checkbox"/>		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JANE S BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP			2b Taxable amount not determined.	3 Capital gain (included in box 2a).		
			<input checked="" type="checkbox"/>			
5 Employee contributions/ Designated Roth contributions or			6 Net unrealized appreciation in employer's securities			
			7 Distribution Code(s)	IRA/SEP/SIMPLE	8 Other	
9a Your percentage of total distribution %			9b Total Employee Contributions			
			10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement	
Account number (see instructions)			13 Date of payment		15 State/Payer's state no.	16 State distribution
			17 Local tax withheld		18 Name of locality	19 Local distribution
Form 1099-R						

To think about: Jane says this tax return process is very overwhelming. She asks what will be different next year and what can she do to avoid having to owe taxes?

Form 13614-C
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name WILLIAM	M.I. J	Last name CARTER	Best contact number 904-692-1285	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 16785 ROBIN HOOD CIR		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth MARCH 18, 1955	5. Your job title RETIRED	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) BILLCARTER34@YAHOO.COM				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married a. If Yes, Did you get married in 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form. Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree _____ Date of separate maintenance decree _____

Widowed Year of spouse's death **2018**

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Interview Notes

William has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 7-Self-Employment (1099-NEC), 11-Retirement Income

Part IV Expenses: 4-Medical, 7 Expenses related to self-employment income

William is a retired civil servant who has come to your site for several years. He did not bring his Social Security card. When you entered the SSN he provided, carryforward information verified that his SSN is 403-00-XXXX and his name is William J. Carter as shown on his driver’s license.

Last year he started giving group tennis lessons twice a month through the local YMCA. He received a 1099-NEC from the YMCA. He also gave private lessons at a public tennis court near his home. He maintains a ledger documenting his receipts and expenses and provides you with a summary.

William is delaying receiving Social Security and pays Medicare premiums separately. Last year he paid \$1,978.80. He also paid \$756 for a dental plan.

He lowered the withholding on his pension last year because he had been receiving a refund every year. He hopes it is enough to cover his taxes.

He would like direct deposit to the account he used on last year’s return which you look up and record on his intake sheet (Routing Number 325070760 Account Number 100005692) at PenFed CU. If he owes, he would like direct debit.

Form CSA 1099R (Rev 1/2009) This information is being furnished to the Department of Treasury - Internal Revenue Service	PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P. O. BOX 45 BOYERS, PA 16017-0045		Copy B - File with Federal tax return	20XX	OMB No. 1545-0119 Form: 1099R Distribution From Pensions, Annuities Retirement or Profit- Sharing Plans, IRA's, Insurance Contracts, etc.	
	PAYER's Federal Identification 52-6083699	Recipient's ID No. (Annuitant) 403-00-XXXX	Account number (Retirement Claim) CSA 8972345	1. Gross distribution \$31,568.00		
	5. Employee Contributions/ Designed ROTH Contributions or Insurance Premiums	PAID TO → WILLIAM J CARTER 16785 ROBIN HOOD CIR YC, YS, YZIP		2a. Taxable amount \$28,229.00		
	7. Distribution Code(s) 7-NONDISABILITY			4. Federal Income Tax Withheld \$1,300.00		
	9b. Total Employee Contributions \$72,350.00			State 1 YS	10. State Income Tax Withheld \$350.00	
				State 2	11. State Income Tax Withheld	

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. WILLIAM H. HARPER YMCA 1465 WEST LOCUST AVE YC,YS,YZIP		OMB No. 1545-0116 <div style="text-align: center; font-size: 2em; font-weight: bold;">20XX</div> Form 1099-NEC	Nonemployee Compensation	
PAYER'S TIN 67-349XXXX		RECIPIENT'S TIN 403-00-XXXX	Copy B For Recipient <small>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.</small>	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code WILLIAM J CARTER 16785 ROBIN HOOD CIR YC, YS, YZIP		1 Nonemployee compensation <div style="text-align: center; font-size: 1.2em;">\$3,600.00</div>		
		2		
		3		
		4 Federal income tax withheld		
		FATCA filing requirement <input type="checkbox"/>		
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.	7 State income
		-----	-----	-----
Form 1099-NEC				

Summary of Receipts and Expenses for William Carter:

Income:

\$3,600 from YMCA

\$2,250 for private lessons

Expenses:

Tennis Rackets: 4 Odear Tennis Rackets @ \$34.99 = \$139.96

Tennis Balls: Penn Championship 3 12-can packs @ \$49.99 = 149.97

Racket Bag: \$67.50

Ball Bag: \$37.60

Liability Insurance: \$167

Business Cards: \$15.95

To think about: Mr. Carter tells you that he is going to start receiving Social Security benefits this year and he heard that his self-employment income could affect the taxation of his Social Security benefits and wants to know if that is true. What do you tell him?

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name LOUIS	M.I. N	Last name D'ANTONIO	Best contact number 703-433-6725	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address PO BOX 162		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP	
4. Your Date of Birth 8-12-87	5. Your job title HVAC TECHICIAN		6. Last year, were you:		
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:	
10. Can anyone claim you or your spouse as a dependent?		11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?		12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) LDANTON23@GMAIL.COM	

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree **2014**

Widowed Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:
- everyone who lived with you last year (other than your spouse)
 - anyone you supported but did not live with you last year
- If additional space is needed check here and list on page 3

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
JAMES D'ANTONIO	5-6-2012	SON	0	Y	Y	S	Y	N						

Interview Notes

Louis has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages, 12-Unemployment

Part IV Expenses: 1-Separate maintenance payments

Part V Life Events: 9-Market Place Insurance


Louis is an air conditioning technician. His company went out of business in March 2023 and Louis went on unemployment for a few months before being hired by another company. He started the year with health insurance from the Marketplace and terminated it when his new company provided coverage.


Louis is divorced and the divorce decree requires him to pay child support and allows him to claim his son as a dependent on his return in odd-numbered years. He has Form 8332 signed by his ex-spouse. During your interview you confirm that he marked yes to Part IV block 1 because he pays child support. His son is covered by his mother’s employer health insurance.

Louis applied for and received an IP PIN last year at [irs.gov](https://www.irs.gov). He accessed his account as required to get his new PIN for the current year: 675903. If he is due a refund, he would like a check.



<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE UNEMPLOYMENT COMMISSION 1 GOVERNMENT CIRCLE YC, YS, YZIP		1 Unemployment compensation \$2,985.00	OMB No. 1545-0120 20XX Form 1099-G	Certain Government Payments 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.
		2 State or local income tax refunds, credits or offsets		
PAYER'S TIN 91-634XXXX	RECIPIENT'S TIN 404-00-XXXX	. Box 2 amount is for tax year	4 Federal income tax withheld \$200.00	
RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code LOUIS N D'ANTONIO PO BOX 162 YC,YS, YZIP		5 RTAA payments	6 Taxable grants	
		7 Agriculture payments	8 If checked, box 2 is trade or business income > <input type="checkbox"/>	
		9 Market gain		
Account number (see instructions) AA984397-45		10. State YS	10b State identification no. 12-5XXXXXX	11 State income tax withheld 50.00
		Form 1099-G		

a. Employee's social security number 404-00-XXXX		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 88-346XXXX		1. Wages, tips, other compensation \$2,378.75		2. Federal income tax withheld \$126.00			
c. Employer's name, address, and ZIP code JOHNSON HEATING AND COOLING 2350 WEST ADKINS ST YC, YS, YZIP		3. Social security wages \$2,378.75		4. Social security tax withheld \$147.48			
		5. Medicare wages and tips \$2,378.75		6. Medicare tax withheld \$34.49			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code LOUIS N D'ANTONIO PO BOX 162 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
		-----		12d.			
15. State YS	Employer's state ID number 88-786XXXX	16. State wages, tips, etc. \$2,378.75	17. State income tax 51.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

a. Employee's social security number 404-00-XXXX		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 98-632XXXX		1. Wages, tips, other compensation \$24,115.43		2. Federal income tax withheld \$2,350.00			
c. Employer's name, address, and ZIP code SNYDER AC COMPANY 457 31ST ST YC, YS, YZIP		3. Social security wages \$24,115.43		4. Social security tax withheld \$1,495.16			
		5. Medicare wages and tips \$24,115.43		6. Medicare tax withheld \$349.67			
		7. Social security tips		8. Allocated tips			
d. Control number 67840		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code LOUIS N D'ANTONIO PO BOX 162 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 DD \$3,498.78			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other UNION 45.00		12c.			
		-----		12d.			
15. State YS	Employer's state ID number 88-786XXXX	16. State wages, tips, etc. \$24,115.43	17. State income tax 615.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

Form 1095-A		Health Insurance Marketplace Statement		OMB No. 1545-2232	
Department of the Treasury Internal Revenue Service		> Do not attach to your tax return. Keep for your records. > Go to www.irs.gov/Form1095A for instructions and the latest information.		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	
20XX					
Part I Recipient Information					
1 Marketplace Identifier 20-07XXXXX		2 Marketplace-assigned policy number 45987		3 Policy issuer's name BLUE CROSS	
4 Recipient's name LOUIS N D'ANTONIO			5 Recipient's SSN 404-00-XXXX		6 Recipient's date of birth 08/12/1987
7 Recipient's spouse's name			8 Recipient's spouse's SSN		9 Recipient's spouse's date of birth
10 Policy start date 01/01/20XX		11 Policy termination date 05/31/20XX		12 Street address (including apartment number) PO BOX 162	
13 City or town, State or province, Country and ZIP or foreign postal code YC,YS, YZIP					
Part II Covered Individuals					
A Covered individual name		B Covered individual SSN	C. Date of birth	D. Coverage start date	E. Coverage termination date
16 LOUIS N D'ANTONIO		404-00-XXXX	08/12/1987	01/01/20XX	05/31/20XX
17					
18					
19					
20					
Part III Coverage Information					
Month	A Monthly Enrollment Premiums	B Monthly second lowest cost silver plan (SLCSP) premium		C. Monthly advance payment of premium tax credit	
21 January	\$295.67	\$367.67		\$250.00	
22 February	\$295.67	\$367.67		\$250.00	
23 March	\$295.67	\$367.67		\$250.00	
24 April	\$295.67	\$367.67		\$250.00	
25 May	\$295.67	\$367.67		\$250.00	
26 June					
27 July					
28 August					
29 September					
30 October					
31 November					
32 December					
33 Annual Totals	\$1,478.35	\$1,838.35		\$1,250.00	

To think about: He asks how not claiming James in 2024 (as provided in his divorce decree) will affect his tax return next year?

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name NANCY	M.I. T	Last name ELDER	Best contact number 757-555-3751	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 3916 WEST FULTON DR		Apt # 11	City YOUR CITY	State YOUR STATE	ZIP code YOUR ZIP
4. Your Date of Birth 16 SEP 1992	5. Your job title TEACHER		6. Last year, were you:		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No	
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure					
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)					

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
PATRICIA ADAMS	2 MAY 2012	DAUGHTER	12	Y	Y	S	Y	N						

Interview Notes

Nancy has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages

Part IV Expenses: 2-Contributions to a retirement account (other), 4-Charity, 5-Child Care, 6-Educator supplies

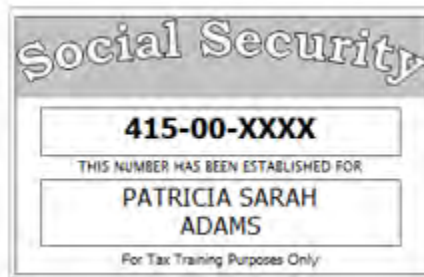
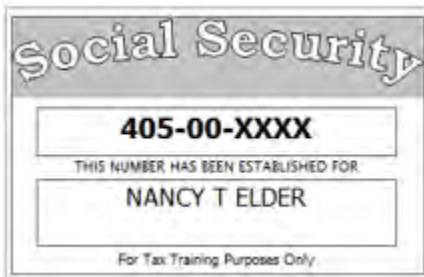
Nancy is a 3rd grade math and science teacher. She worked all year including teaching a summer program. She has receipts for \$416.78 for school supplies she purchased for her classroom. She pays for after school day care for her daughter while she is working.

Nancy has a Flexible Spending Account (FSA) at work (Box 14 on W-2) which she used only for qualified medical expenses.

Nancy received correspondence stating the \$7,500 of her federal student loan had been forgiven and asked how that would affect her return.


She contributed \$250 to the United Way and has a receipt.

She would like direct deposit if she is due a refund. Account information taken from her phone: Nations Bank Routing number – 325070760 Account - 9007842



WASHINGTON COUNTY SCHOOL DISTRICT EIN: 12-056xxxx 17 E 12th St YC,YS, YZIP	Date	13 Jan 2024
	Number	E-27
	Amount	\$4,000

Description	After school care for Patricia Adams
Charged to	Nancy Elder
Received by	M Gaynor
Approved by	C Snyder

a. Employee's social security number 405-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 12-056XXXX		1. Wages, tips, other compensation \$29,750.00		2. Federal income tax withheld \$1,000.00			
c. Employer's name, address, and ZIP code WASHINGTON COUNTY SCHOOL DISTRICT 17 E 12TH AVE YC, YS, YZIP		3. Social security wages \$31,750.00		4. Social security tax withheld \$1,968.50			
		5. Medicare wages and tips \$31,750.00		6. Medicare tax withheld \$460.38			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits \$500.00			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code NANCY T ELDER 3916 WEST FULTON DR #11 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 E \$2,000.00			
		13. Statutory Employee Retirement Plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$5,600.00			
		14. Other FSA 600.00		12c.			
		----- ----- -----		12d.			
15. State YS	Employer's state ID number 12--789XXXX	16. State wages, tips, etc. \$29,750.00	17. State income tax 720.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
		-----	-----	-----	-----	-----	
Form W-2 Wage and Tax Statement				20XX			
Copy B - To Be Filed With Employee's FEDERAL Tax Return.							
This information is being furnished to the Internal Revenue Service.							

To think about: Ms Elder tells you that she just enrolled in a Master's of Education degree program at the local college and that her father will pay her tuition that is not covered by her scholarship. She asks how that would affect next year's tax return.

Form **13614-C**
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name SUSAN	M.I. M	Last name FERGUSON	Best contact number 530-445-1967	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name CINDY	M.I. T	Last name ADAMS	Best contact number 530-542-6790	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1712 N CLANCY DR		Apt #	City YOUR CITY	State YOUR STATE
		ZIP code YOUR ZIP		
4. Your Date of Birth 1/12/1970	5. Your job title NURSE	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 3/14/1968	8. Your spouse's job title MANAGER	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
JASON ADAMS	6/7/2006	SON	12	Y	Y	S	Y	N						
SHANNON ADAMS	3/19/2003	DAUGHTER	12	Y	Y	S	Y	N						

Interview Notes

Susan and Cindy have marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages, 3-Scholarships, 4-Interest, 11-Retirement Income

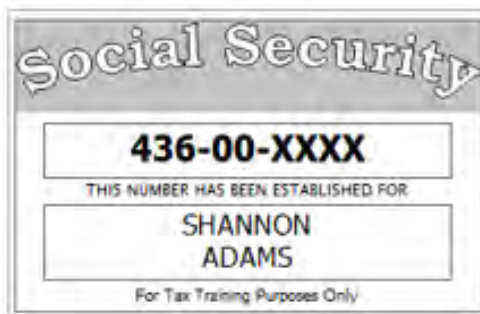
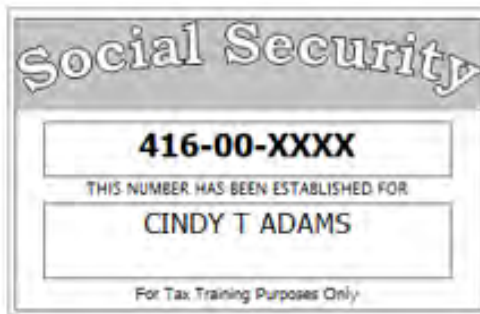
Part IV Expenses: 2-Contributions to a retirement account (401K), 3-College education expenses, 4-Charitable Contributions


Susan is a licensed practical nurse at a local hospital and Cindy works part-time at a local boutique.


Their daughter Shannon is a freshman at the local community college. She received a small scholarship that must be used for tuition. Shannon also paid \$385 for textbooks that she purchased on-line. During your interview they confirm that Shannon has never been convicted of a crime.

They gave \$500 to various charities by check.

If they receive a refund they would like it split equally between their bank accounts. They provide Valley National Bank statements which show the bank’s routing number and their account numbers. Routing number: 021201383 Account numbers: 00037895 (Susan) 00037860 (Cindy).



a. Employee's social security number 406-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 89-654XXXX		1. Wages, tips, other compensation \$33,450.00		2. Federal income tax withheld \$3,400.00			
c. Employer's name, address, and ZIP code BAPTIST MEDICAL CENTER PO BOX 6700 INDIANAPOLIS IN 46204-6700		3. Social security wages \$34,950.00		4. Social security tax withheld \$2,166.90			
		5. Medicare wages and tips \$34,950.00		6. Medicare tax withheld \$506.78			
		7. Social security tips		8. Allocated tips			
d. Control number 23988-A		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code SUSAN MARY FERGUSON 1712 N CLANCY DR YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$1,500.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$7,230.00			
		14. Other		12c. C \$50.00			
				12d.			
15. State YS	Employer's state ID number 89-700XXXX	16. State wages, tips, etc. \$33,450.00	17. State income tax 790.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

a. Employee's social security number 416-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 89-756XXXX		1. Wages, tips, other compensation \$4,800.00		2. Federal income tax withheld \$480.00			
c. Employer's name, address, and ZIP code AMANDA'S FINE FASHIONS 145 W MAIN ST YC YS YZIP		3. Social security wages \$4,800.00		4. Social security tax withheld \$297.60			
		5. Medicare wages and tips \$4,800.00		6. Medicare tax withheld \$69.60			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code CINDY T ADAMS 1712 N CLANCY DR YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 89-723XXXX	16. State wages, tips, etc. \$4,800.00	17. State income tax 58.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

<input type="checkbox"/> CORRECTED (if checked)										
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. VALLEY NATIONAL BANK 1845 MADISON BLVD YC YS YZIP			Payer's RTN (optional)		OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1099-INT		Interest Income			
			1 Interest income							
			\$250.00							
PAYER'S TIN <div style="text-align: center;">98-349XXXX</div>			RECIPIENT'S TIN <div style="text-align: center;">416-00-XXXX</div>			2 Early withdrawal penalty		Copy B		
						\$65.00				
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code CINDY T ADAMS 1712 N CLANCY DR YC, YS, YZIP			3 Interest on US Savings Bonds and Treas. obligations		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		For Recipient			
			4 Federal income tax withheld					5 Investment expenses		
			6 Foreign Tax Paid					7 Foreign Country or US possession		
			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		
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.		15 State		16 State Identification no.		17 State tax withheld	
			-----		-----		-----		-----	
Form 1099-INT										

<input type="checkbox"/> CORRECTED (if checked)											
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. PIONEER TRUST COMPANY PO BOX 1400 BOSTON MA 02119-1400			1 Gross distribution		OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
			2a Taxable amount								
			\$2,000.00		\$2,000.00						
PAYER'S TIN <div style="text-align: center;">27-112XXXX</div>			RECIPIENT'S TIN <div style="text-align: center;">416-00-XXXX</div>			2b Taxable amount not determined. <input checked="" type="checkbox"/> Total Distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.			
						3 Capital gain (included in box 2a).			4 Federal income tax withheld		
\$200.00											
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal CINDY T ADAMS 1712 N CLANCY DR YC, YS, YZIP			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		This information is being furnished to the IRS				
			7 Distribution Code(s)		IRA/ SEP/ SIMPLE			8 Other			
			1		<input checked="" type="checkbox"/>			%			
9a Your percentage of total distribution		9b Total Employee Contributions									
%											
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth		12 FATCA filing requirement		14 State tax withheld		15 State/Payer's state no.		16 State distribution	
-----		-----		-----		-----		-----		-----	
Account number (see instructions)			13 Date of payment		17 Local tax withheld		18 Name of locality		19 Local distribution		
			-----		-----		-----		-----		
Form 1099-R											

<input type="checkbox"/> CORRECTED (if checked)				Tuition Statement
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number TRINITY COMMUNITY COLLEGE 34 TRINITY CIR YC YS YZIP		1 Payments received for qualified tuition and related expenses \$4,200.00	OMB No. 1545-1574 20XX Form 1098-T	
FILER'S employer identification no. 85-689XXXX	STUDENT'S TIN 436-00-XXXX	3		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.
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code SHANNON ADAMS 1712 N CLANCY DR YC, YS, YZIP		4 Adjustments made for a prior year	5 Scholarships or grants \$1,000.00	
		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. <input type="checkbox"/>	
Service Provider/Acct No. (see instr.) 234590-F	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund	
Form 1098-T				

To think about: Their daughter Shannon will have a paid internship this summer. Susan and Cindy heard that could affect their ability to claim her as a dependent next year. What do you tell them?

- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name CHEN ZHANG	M.I.	Last name GONGSUN	Best contact number 757-994-0078	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name YEN YIN	M.I.	Last name GONGSUN	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 145 WEST 34TH ST		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 15 JUN 1954	5. Your job title RETIRED		6. Last year, were you:	
			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 6 NOV 1958	8. Your spouse's job title NONE		9. Last year, was your spouse:	
			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
			c. Legally blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Date of final decree _____

Divorced Date of separate maintenance decree _____

Legally Separated Year of spouse's death _____

Widowed

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

2. List the names below of:
 • everyone who lived with you last year (other than your spouse)
 • anyone you supported but did not live with you last year

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

											To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)							

Interview Notes

Mr. Gongsun has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 11-Retirement Income, 13-Social Security, 15-Other (Poll Worker)

Part V Life Events: 2-Have credit card debt cancelled

Mr. Gongsun came to your tax site alone. His wife is blind, disabled and has difficulty traveling outside the home.

Mr. Gongsun was a poll worker for the November elections and received a check for \$500.

During your interview you determine they were solvent at the time the credit card debt was cancelled.

They would like direct deposit if they are due a refund and will send a check if they owe.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
20XX		<input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name CHEN ZHANG GONGSUN		Box 2. Beneficiary's Social Security 407-00-XXXX	
Box 3. Benefits Paid in 20XX \$21,058.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$21,058.80	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit	\$19,080.00		
Medicare Part B premiums deducted from your benefits	\$1,978.80		
Medicare Prescription Drug premiums (Part D) deducted from your benefits			
Total Additions	\$1,978.80		
Benefits for 20XX	\$21,058.80	Box 6. Voluntary Federal Income Tax Withheld	
Benefits for 20XX-1		Box 7. Address CHEN ZHANG GONGSUN 145 WEST 34TH ST YC, YS. YZIP	
Benefits for 20XX-2		Box 8. Claim Number (use this number if you need to contact SSA) 407-00-XXXXA	
Benefits for 20XX-3			

Form **SSA-1099-SM**

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name YEN YIN GONGSUN		Box 2. Beneficiary's Social Security 417-00-XXXX	
Box 3. Benefits Paid in 20XX \$11,921.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$11,921.80	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$11,592.00 Medicare Part B premiums deducted from your benefits \$329.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$329.80 Benefits for 20XX \$11,921.80 Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld Box 7. Address YEN YIN GONGSUN 145 WEST 34TH ST YC, YS. YZIP Box 8. Claim Number (use this number if you need to contact SSA) 417-00-XXXXA	

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)						20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. AMERICAN FINANCIAL SERVICES CUST: GORDON INDUSTRIES PENSION FUND PO BOX 3401 SAN FRANCISCO CA 94102			1 Gross distribution \$23,654.78		2a Taxable amount \$23,654.78		2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS			
PAYER'S TIN 84-765XXXX			RECIPIENT'S TIN 407-00-XXXX		3 Capital gain (included in box 2a).		4 Federal income tax withheld \$1,500.00					
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal CHEN ZHANG GONGSUN 145 WEST 34TH ST YC, YS. YZIP			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		7 Distribution Code(s) 7				8 Other IRA/ SEP/ SIMPLE <input type="checkbox"/> %	
9a Your percentage of total distribution %			9b Total Employee Contributions		10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth				12 FATCA filing requirement <input type="checkbox"/>	
13 Date of payment			14 State tax withheld \$457.00		15 State/Payer's state no. 84-998XXXX		16 State distribution \$23,654.78		17 Local tax withheld			
Account number (see instructions)			18 Name of locality		19 Local distribution		Form 1099-R					

<input type="checkbox"/> CORRECTED (if checked)				
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. MASTERCARD PO BOX 145 BOSTON MA 02108		1 Date of Identifiable Event 09/12/20XX	OMB No. 1545-1424 20XX Form 1099-C	Cancellation of Debt
		2 Amount of debt discharged \$2,786.67		
		3 Interest if included in Box 2 \$365.09		
4 Debt description MASTERCARD				
CREDITOR'S TIN 86-055XXXX	DEBTOR'S TIN 407-00-XXXX	5 If checked, the debtor was personally liable for repayment of this debt > <input checked="" type="checkbox"/>		Copy B For Debtor <small>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.</small>
DEBTOR'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal code CHEN ZHANG GONGSUN 145 WEST 34TH ST YC, YS. YZIP				
Account number (see instructions) 12000076423	6 Identifiable Event Code F	7 Fair market value of property		
Form 1099-C				

CHEN ZHANG GONGSUN YEN YIN GONGSUN 145 WEST 34TH ST APT 16 YC, YS. YZIP		1234
PAY TO THE _____ ORDER OF _____		\$ _____
ALIVE CREDIT UNION PO BOX 167 YC,YS,YZIP		DOLLARS
For _____ 325070760 987123654 1234		

To think about: You explain to the taxpayer that he must take the return home and have his wife sign the Form 8879 and return with the signature before you transmit the return to the IRS. Mr. Gongsun states that his wife's blindness and disability prevent her from signing. What can you do? Mr. Gongsun asks you if in the future it would be easier if he just filed Married Filing Separately (MFS) since his wife only has Social Security income. What do you tell him?

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name AARON	M.I. D	Last name HUBERMAN	Best contact number 912-998-5532	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1628 LAKE SHORE DR		Apt #	City YOUR CITY	State YOUR STATE
ZIP code YOUR ZIP				
4. Your Date of Birth 7 AUG 1956	5. Your job title RETIRED FIRE FIGHTER	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) HUBERMAN337@ATT.NET				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree **2000**

Widowed Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:

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

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

											To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)							

Interview Notes

Aaron has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 4-Interest/Dividends, 9-Income from sale of stocks, 11-Retirement Income, 15-Other (jury duty)

Part IV Expenses: 4-Charitable Contributions

Part V Life Events: 7-Made estimated payments, 8-Capital loss carryover

Aaron is a retiree from the fire department. He served 14 days on a jury and was paid \$20 per day. He made one estimated payment of \$400 on 12 June 2023. He brought a copy of last year’s return showing a short term capital loss carryover of \$657.

He contributed \$2,000 (“dues”) to his synagogue and has a letter of acknowledgement.

He would like any refund due applied to next year’s taxes and will pay any balance due by check.



<input type="checkbox"/> CORRECTED (if checked)						20XX Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. TOWN OF WAKEFIELD 889 E 256TH ST WAKEFIELD, MA 01880			1 Gross distribution \$25,756.90				
			2a Taxable amount \$25,756.90			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.	
			2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>			
			3 Capital gain (included in box 2a).	4 Federal income tax withheld \$2,500.00			
PAYER'S TIN 34-602XXXX		RECIPIENT'S TIN 408-00-XXXX		5 Employee contributions/ Designated Roth contributions or			This information is being furnished to the IRS
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal AARON D HUBERMAN 1628 LAKE SHORE DR YC,YS,YZIP			7 Distribution Code(s) 7	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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$860.00	15 State/Payer's state no. 67-008XXXX		16 State distribution \$25,756.90	
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality		19 Local distribution	
Form 1099-R							

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name AARON D HUBERMAN		Box 2. Beneficiary's Social Security 408-00-XXXX
Box 3. Benefits Paid in 20XX \$11,998.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$11,998.80
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> Paid by check or direct deposit \$8,820.00 Medicare Part B premiums deducted from your benefits \$1,978.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$3,178.80 Benefits for 20XX \$11,998.80		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> Box 6. Voluntary Federal Income Tax Withheld \$1,200.00 Box 7. Address Box 8. Claim Number (use this number if you need to contact SSA) 408-00-XXXXA
Benefits for 20XX-1		
Benefits for 20XX-2		
Benefits for 20XX-3		

Form **SSA-1099-SM**

Navy Federal Financial Group		20XX		TAX REPORTING STATEMENT	
820 Follin Lane SE		TAX INFORMATION SUMMARY		Aaron Huberman	
Vienna, VA 22180				1628 Lake Shore Dr, Your City, YS ZIP	
Account No. 658-0009823				Recipient ID No. 408-00-XXXX	
Payer's TIN: 95-711XXXX					
Form 1099-DIV Dividends and Distributions			Form 1099-INT Interest Income		
Copy B for Recipient (OMB NO. 1545-0110)			Copy B for Recipient (OMB NO. 1545-0112)		
Box		Amount	Box		Amount
1a	Total Ordinary Dividends	5,459.98	1	Interest Income	65.00
1b	Qualified Dividends	2,145.12	2	Early Withdrawal Penalty	0.00
2a	Total Capital Gain Distributions (Includes 2b – 2d)	3,567.51	3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
2b	Unrecaptured 1250 Gain	0.00	4	Federal Income Tax Withheld	0.00
2c	Section 1202 Gain	0.00	5	Investment Expenses	0.00
2d	Collectibles (28%) Gain	0.00	6	Foreign Tax Paid	0.00
2e	Section 897 ordinary dividends	0.00	7	Foreign Country or U.S. Possession	
2f	Section 897 capital gain	0.00	8	Tax-Exempt Interest	0.00
3	Nondividend Distributions	270.00	9	Specified Private Activity Bond Interest	0.00
4	Federal Income Tax Withheld	0.00	10	Market Discount	0.00
5	Section 199A Dividends	459.12		Market Discount on Noncovered Securities	0.00
6	Investment Expenses	850.00	11	Bond Premium	0.00
7	Foreign Tax Paid	14.29	12	Bond Premium on Tax-Exempt Bond	0.00
8	Foreign Country/U.S. Possession: Various		13	Bond Premium on tax Exempt Bonds	
9	Cash Liquidation Distributions	0.00	15	State	YS
10	Non-Cash Liquidation Distributions	0.00	16	State Identification No.	XXXX
11	FATCA filing requirement		17	State Tax Withheld	0.00
12	Exempt-Interest Dividends	349.78		FATCA filing requirement	
13	Specified Private Activity Bond Interest Dividends	0.00			
14	State	YS			
15	State Identification No	XXXX			
16	State Tax Withheld	0.00			
Summary of Proceeds, Gains & Losses, Adjustments and Withholding					
Term	Form 8949 type	Proceeds	Cost basis	Wash Sale loss disallowed	Net Gain or Loss(-)
Short	A (basis reporter to IRS)	15,667.45	16,798.53		-1,131.08
Short	B (basis not reported to IRS)				
Short	C (Form 1099-B not received)				
	Total Short-Term	15,667.45	16,798.53		-1,131.08
Long	D (basis reporter to IRS)	12,897.67	10,007.85		2,889.82
Long	E (basis not reported to IRS)				
Long	F (Form 1099-B not received)				
	Total Long-Term	12,897.67	10,007.85		2,889.82
	Grand Total	28,565.12	26,806.38		1,758.74

This broker summary is page 1 of 17 of the complete brokerage statement. After reviewing the complete statement, you have verified that all dividend and interest income matches the summary and there is no additional gain income or other data needed for the return. The dividends are from regular mutual funds and fully taxable for federal and state. The exempt-interest dividends are from your state specific funds (100% from your state's obligations). You note that both the short-term and long-term transactions were for mutual funds purchased on various dates. All short-term transactions occurred on 8/17/2023. The long-term transactions occurred on various dates with the last transaction of the year on 9/23/2023.

He brought a copy of last year's return showing a short term capital loss carryover of \$657.

To think about: Mr Hubermann says that he was thinking about adding virtual currency to his investment portfolio and asks you how that might affect his return? What do you tell him?

Form **13614-C**
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name TIMOTHY	M.I. K	Last name IRVING	Best contact number 757-786-2306	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1490 E 45TH STREET		Apt #	City YOUR CITY	State YOUR STATE
4. Your Date of Birth 7 OCT 1967		5. Your job title DESIGNER		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth		8. Your spouse's job title		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent?		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		
		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) TKIRVING@AOL.COM				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance decree _____

Year of spouse's death **2014**

2. List the names below of:

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

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

											To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)							
MARTIN DAVIS	3 JUN 2007	GRANDSON	12	Y	Y	S	Y	N							

Interview Notes

Timothy has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages

Part IV Expenses: 2-Contributions to retirement account (IRA), 4-Medical, Mortgage Interest, Taxes, and Charitable Contributions

Timothy is a designer at a local architectural firm. His daughter and her husband tragically died in an accident in December 2021, and he became the guardian of his grandson, Martin. Martin receives Social Security survivor benefits which provides Martin with an allowance of \$100 per month and the rest being saved for college. Timothy provides more than half of Martin’s support.


Timothy normally itemizes his deductions and provides a summary using the worksheet you gave him. He said that deductions were like prior years, except that he paid for laser cataract surgery and dental implants that were not reimbursed by insurance. He also bought a new car last year. The mortgage interest is qualified interest for his original home loan. He has receipts for his charitable contributions. For sales tax use Salisbury NC Zip Code 28145.

He contributed \$4,000 to his traditional IRA for tax year 2023.

He would like any refund direct deposited.



TIMOTHY KARL IRVING		1234
1490 E 45TH ST YC, YS, YZIP		_____
PAY TO THE ORDER OF _____		\$ _____
		DOLLARS
ALIVE CREDIT UNION 134 MAIN ST CITY, STATE ZIP		
For _____		_____
325070760	987123654	1234

a. Employee's social security number 409-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 85-674XXXX		1. Wages, tips, other compensation \$42,675.00		2. Federal income tax withheld \$900.00			
c. Employer's name, address, and ZIP code NEW HORIZON ARCHITECTS 12 HUDSON AVE YC, YS, YZIP		3. Social security wages \$42,675.00		4. Social security tax withheld \$2,645.85			
		5. Medicare wages and tips \$42,675.00		6. Medicare tax withheld \$618.79			
		7. Social security tips		8. Allocated tips			
d. Control number 45-000987-I		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code TIMOTHY KARL IRVING 1490 E 45TH ST YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 DD \$4,700.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b. C \$156.00			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 85-998XXXX	16. State wages, tips, etc. \$42,675.00	17. State income tax 100.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 20XX</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
20XX ○ PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. ○ SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name MARTIN J DAVIS		Box 2. Beneficiary's Social Security 419-00-XXXX	
Box 3. Benefits Paid in 20XX \$11,074.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$11,074.80	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$11,074.80 Medicare Part B premiums deducted from your benefits Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions Benefits for 20XX \$11,074.80		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld Box 7. Address MARTIN J DAVIS 1490 E 45TH ST YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 419-00-XXXXA	
Benefits for 20XX-1			
Benefits for 20XX-2			
Benefits for 20XX-3			
Form SSA-1099-SM			

20XX Itemized Deductions (Sch A) Worksheet (type-in fillable)

I donated a vehicle worth more than \$500 I made more than \$5,000 of noncash donations
 I paid interest on borrowings for investments I repaid income (taxed in prior year) over \$3,000

If you checked any of the above, please stop here and speak with one of our Counselors.

If none is checked: enter your totals below for each expense – we do not need the details. Please ask if you are unsure or have any questions.

Your name: Timothy Irving

MEDICAL EXPENSES you paid for yourself or your dependent that were not reimbursed		STATE/LOCAL TAXES	
Insurance* (specify)	\$	State/local income tax paid (other than through withholding)	\$
Dental	\$ 978.34	Sales tax on car or home improvement purchases	\$ 1,857.89
Long term care	\$ 1,950.00	Real estate taxes (not service fees like garbage or sewer)	\$ See 1098
	\$	Personal property (e.g. tax portion of car registration)	\$ 145
*Not paid pre-tax from paycheck for health, dental, vision, long-term care. Provide Form 1095-A from Marketplace if received.		Other taxes paid (specify):	\$
Doctors, dentist, etc.	\$ 6,300.00		\$
Hospital, medically needed care facility, etc.	\$	INTEREST	
Prescriptions (even if filled with over the counter meds)	\$ 250	Home mortgage interest - on main home	\$ See 1098
Medical aids (canes, glasses, etc.)	\$ glasses 300	- on second loan or home	\$
COVID protective items	\$	Loan balance owed at Jan 1 or date acquired (Form 1098):	\$ See 1098
Other (specify):	\$	Amount of loan used to buy, build, or improve home, if less than the full amount	\$
	\$	Mortgage insurance required by lender	\$
Parking	\$	Year loan originated	Yr:
Bus or car service	\$	Other (specify):	\$
Medical miles Jan - Jun	60 mi.	OTHER:	
Medical miles Jul - Dec	23 mi.	Gambling losses/expenses	\$
CHARITY (you need to keep evidence of each; if \$250 or more, must be in writing from charity)		Other (specify):	\$
Cash contributions (total)	\$ 2850		
Other than cash, specify name of charity (no appreciated items):	(provide thrift store value)		
	\$		
Salvation Army	\$ 325		
	\$		
Charitable miles	mi.		

We'll use your 2023 federal standard deduction shown below if more than your itemized deductions above (if blind, add \$1,850 or \$1,500 if married):

Single	\$13,850	Married	\$27,700	HOH	\$20,800
Single (65+)	\$15,700	Married (one 65+)	\$29,200	HOH (65+)	\$22,650
		Married (both 65+)	\$30,700		

<input type="checkbox"/> CORRECTED (if checked)		<p>* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.</p>		<p>20XX</p> <p>Form 1098</p>	<p>Mortgage Interest Statement</p>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. AMERICAN MORTGAGE PO BOX 1670 OWENSBORO KY 42301-1670					
RECIPIENT'S/LENDER'S TIN <p style="text-align: center;">97-888XXXX</p>	PAYER'S/BORROWER'S TIN <p style="text-align: center;">409-00-XXXX</p>	2. Outstanding mortgage principal as of 1/1/20XX <p style="text-align: center;">\$230,875.34</p>	3. Mortgage origination date <p style="text-align: center;">09/15/2011</p>	<p style="text-align: center;">Copy B For Payer/Borrower</p> <p>The information in boxes 1 through 9 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 this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.</p>	
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. TIMOTHY KARL IRVING 1490 E 45TH ST YC, YS, YZIP		4. Refund of overpaid interest	5. Mortgage insurance premiums		
		6. Points paid on purchase of principal residence			
		7. <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.			
9. Number of properties securing the mortgage <p style="text-align: center;">1</p>	10. Other PROPERTY TAX: <p style="text-align: center;">\$4,100</p>	8. Address or description of property securing mortgage (see Instructions)			
Account number (see instructions) <p style="text-align: center;">234-000078-IV</p>					
Form 1098					

To think about: Timothy's return was rejected by the IRS because a previously accepted return exists with Martin's name and Social Security as the primary taxpayer. Martin did not submit a tax return. Timothy returns to your site to resolve this issue. What are the options? What can the site do to help Timothy resolve this identity theft issue? Are there any Forms you could provide?

Form **13614-C**
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name SARAH	M.I. C	Last name JACOBY	Best contact number 301-877-0987	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1456 CONCORD LANE		Apt # 14	City YOUR CITY	State YOUR STATE
ZIP code YOUR ZIP				
4. Your Date of Birth 5/16/1990	5. Your job title HAIR STYLIST	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
MELISSA CONRAD	6/29/2013	DAUGHTER	11	Y	Y	S	Y	N						
JASON CONRAD	7/15/2015	SON	11	Y	Y	S	Y	N						

Interview Notes

Sarah has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 2-Tip Income 6-Separate maintenance payments, 7-Self-Employment Income, 8-Cash Payments

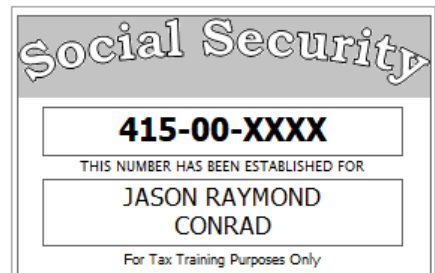
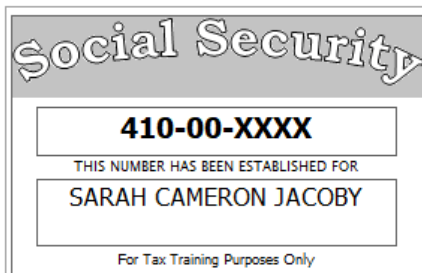
Part IV Expenses: 5-Child care expenses,7-Expenses related to self-employment

Sarah and her husband Ronald Conrad have been separated for two years. They file separate tax returns. She receives child support payments of \$300 per month. Ronald also covers the children’s health care on his policy. Sarah does not have health insurance. Ronald does not claim the children on his return. Sarah pays more than one-half the cost of maintaining their home. The children stay with their father for a month during the summer.

Sarah works three days a week as a self-employed hair stylist in a booth that she rents at a local salon. Twice a month, she leaves the salon early and does hair styling for some clients at a local nursing home. Her clients pay her in cash or by credit card. She maintains meticulous business records and provides you with a summary of income and expenses.

During the summer, when her children are out of school, she pays a neighbor to watch both children while she works. She provides a letter from her neighbor with the following information: Theresa Mayfield, SSN: 572-00-6720, Address: 1456 Concord Lane Apt 19, YC, YS, YZIP. Payments received for childcare for Melissa and Jason: \$1,200.

She would like any refund direct deposited. A copy of a check on her phone shows: Valley National Bank, routing number 021201383, account 0002398006



<input type="checkbox"/> CORRECTED (if checked)				
FILER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. UNIVERSAL CREDIT CARD SERVICES PO BOX 1610 PHILADELPHIA PA 19102		FILER'S TIN 91-234XXXX	OMB No. 1545-2205 <div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-K	Payment Card and Third Party Network Transactions Copy B For Recipient <small>This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
		PAYEE'S TIN 410-00-XXXX		
		1a Gross amount of payment card/third party network transactions \$17,761.00		
1b Card Not Present transactions	2 Merchant category code			
<input type="checkbox"/> Check to indicate if FILER is a (an) <input type="checkbox"/> Payment Settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF/Other third party)	<input type="checkbox"/> Check to indicate transactions reported are: <input type="checkbox"/> Payment Card <input checked="" type="checkbox"/> Third party network	3 Number of payment Transactions 315	3 Federal income tax withheld	
PAYEE'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code SARAH CAMERON JACOBY 1456 CONCORD LANE APT 14 YC, YS, YZIP	5a January \$1,530.00	5b February \$1,427.00		
	5c March \$1,370.00	5d April \$1,790.00		
	5e May \$1,455.00	5f June \$1,276.00		
	5g July \$1,395.00	5h August \$1,166.00		
	5i September \$1,526.00	5j October \$1,385.00		
	5k November \$1,285.00	5l December \$2,156.00		
PSE'S name and telephone number	6 State tax withheld	7 State/Payer's state no.	8 State income	
Account Number (see instructions) 2346-00 JA	-----	-----	-----	
Form 1099-K				

Summary of business Income and Expenses for Sarah Jacoby, hairstylist	
Income (including tips)	Expenses
Credit Card: See Form 1099-K Cash/Check: \$16,950	Salon booth Fees paid to the property manager: \$480/month X 12 Months = \$5,760 Hair products: \$385.95 New Clippers = \$114.11 Hand sanitizer and gloves: \$75.89 License/Fees: \$160 Liability insurance: \$490 Credit card processing fees: \$350 Cell Phone: 35% business use is \$115.00
Travel from salon to nursing home: 15 miles x 24 trips = 360 miles. 13 trips were from 1/1 – 6/30/23 and 11 trips were from 7/1 – 12/31/23. Car placed in service 3 March 2015.	

To think about: Sarah says that she and her husband are having the separation agreement modified to allow Ronald to claim his son Jason as a dependent on his return. How will that affect their tax returns next year? What form must she sign to allow Ronald to claim Jason?

Form **13614-C**
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name ADRIANA	M.I.	Last name KACZENSKI	Best contact number 619-554-2907	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name MAREK	M.I.	Last name KACZENSKI	Best contact number 619-554-3006	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 167 STATE RD 23		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 6/28/1961	5. Your job title CASHIER	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 3/4/1952	8. Your spouse's job title RETIRED	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

											To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)							

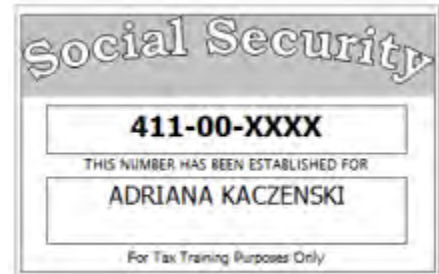
Interview Notes

The Kaczenskis have marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages, 11-Retirement Income, 10-Disability income, 13-Social Security, 15-Other Income 1099-MISC and Gambling Winnings

Part IV Expenses: 2- Contributions to a Retirement Account
4-Charitable Contributions

The Kaczenskis come to your site every year. Marek is a retired veteran. He also received \$6,329 in disability payments from the Veterans Administration. Adriana works part time at a local grocery store. In 2023, she participated in a vaccine trial and received a small stipend. Adriana does not have medical insurance.



Adriana contributed \$1,000 to her traditional IRA for 2023.

Their son buys them each a lottery ticket on their birthdays and Marek finally won last year.

They donated \$250 worth of household items to Goodwill.

They would like any refund direct deposited. Last year’s return has the following bank information: Navy Federal Credit Union, routing number 256074974, and account number 116780096

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NATIONAL PHARMACEUTICAL PO BOX 154 SAN DIEGO CA 92121		1 Rents	OMB No. 1545-0115	Miscellaneous Income Copy B For Recipient
		2 Royalties	20XX	
		3 Other Income \$1,200.00	4 Federal income tax withheld	
PAYER'S TIN 84-678XXXX	RECIPIENT'S TIN 411-00-XXXX	5 Fishing boat proceeds	6 Medical and health care payments	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.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code ADRIANA KACZENSKI 167 STATE ROAD 23 YC, YS, YZIP		7 Payer made direct sales totaling \$5,000.00 or more of consumer products recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest	
		9 Crop Insurance proceeds	10 Gross proceeds paid to an attorney	
		11 Fish purchased for resale	12 Section 409 deferrals	
	13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments	15 Gross proceeds paid to an attorney	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	16 State tax withheld	17 State/Payer's state no.	18 State income
Form 1099-MISC				

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name MAREK KACZENSKI		Box 2. Beneficiary's Social Security 572-42-XXXX
Box 3. Benefits Paid in 20XX \$21,658.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$21,658.80
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$19,680.00 Medicare Part B premiums deducted from your benefits \$1,978.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$1,978.80 Benefits for 20XX \$21,658.80 Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld Box 7. Address MAREK KACZENSKI 167 STATE ROAD 23 YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 572-42-XXXXA

Form **SSA-1099-SM**

a. Employee's social security number 411-00-XXXX		Save. accurate, FAST! Use Visit the IRS website at www.irs.gov/efile				
b. Employer identification number (EIN) 84-512XXXX		1. Wages, tips, other compensation \$3,675.00	2. Federal income tax withheld			
c. Employer's name, address, and ZIP code TERRY'S COUNTRY STORE 1428 STATE ROAD 23 YC, YS, YZIP		3. Social security wages \$3,675.00	4. Social security tax withheld \$227.85			
		5. Medicare wages and tips \$3,675.00	6. Medicare tax withheld \$53.29			
		7. Social security tips	8. Allocated tips			
d. Control number		9.	10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code ADRIANA KACZENSKI 167 STATE ROAD 23 YC, YS, YZIP		11. Nonqualified plans	12a. See instructions for box 12			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b.			
		14. Other	12c.			
			12d.			
15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

<input type="checkbox"/> CORRECTED (if checked)		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 Telephone no. DEFENSE FINANCE AND ACCOUNTING SERVICE US MILITARY RETIRED PAY 8899 E 56TH ST INDIANAPOLIS IN 46249-1200		1 Gross distribution \$23,570.00	20XX Form 1099-R		
		2a Taxable amount \$23,570.00			
		2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$2,300.00
PAYER'S TIN 34-0727612	RECIPIENT'S TIN 572-42-XXXX	5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal MAREK KACZENSKI 167 STATE ROAD 23 YC, YS, YZIP		7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other <input type="checkbox"/>	
		9a Your percentage of total distribution %	9b Total Employee Contributions		
		10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth <input type="checkbox"/>	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form 1099-R					

OMB No 1545-0238

<input type="checkbox"/> CORRECTED (if checked)		20XX Form W-2-G Certain Gambling Winnings	
PAYER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code STATE LOTTERY COMMISSION PO BOX 145 YC,YS,YZIP		1. Reportable winnings \$2,000.00	2. Date won 03/04/20XX
		3. Type of wager LOTTERY	4. Federal income tax withheld
		5. Transaction	6. Race
PAYER'S Federal identification number 84-997XXXX	Payer's Telephone number	7. Winnings from identical wagers	8. Cashier
WINNER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code MAREK KACZENSKI 167 STATE ROAD 23 YC, YS, YZIP		9. Winner's taxpayer identification no. 572-42-XXXX	10. Window
		11. First I.D.	12. Second I.D.
		13. State/Payer's state identification no. YS 84-666XXXX	14. State Winnings \$2,000.00
		15. State income tax withheld \$40.00	16. Local Winnings
		17. Local income tax withheld	18. Name of locality
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.			
Signature >		Date >	
Form W-2G			

To think about: The Kaczenskis tell you that they have decided to downsize and move into a retirement community. A developer has offered them \$970,000 to acquire their two acre property. They bought the home in 1985 for \$142,000 and have made a few improvements (about \$50,000). They ask you how the sale would affect next year's tax return. What do you tell them?

Form **13614-C**
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.
- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name GLORIA		M.I.	Last name LANGFORD		Best contact number 310-766-0076	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name		M.I.	Last name		Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 234 MANOR HILL AVE				Apt # 17	City YOUR CITY	State YOUR STATE	ZIP code YOUR ZIP
4. Your Date of Birth 9/8/1967	5. Your job title TRAINING SPECIALIST		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No		
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)							

Part II – Marital Status and Household Information

1. As of December 31, 2022, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

Divorced *If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.* Date of final decree **9/5/2012**

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
MARTHA MARTIN	5/9/1943	MOTHER	12	Y	Y	S	N	Y						

Interview Notes

Gloria has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages, 11-Retirement income (IRA)

Part IV Expenses: 2-Contributions to retirement account (401K), 4-Medical expenses, 8-Student loan interest

Part V Life Events: 1-Health Savings Account

Gloria is a training specialist for a medical equipment company. Her mother, Martha, is disabled and moved in with Gloria in December 2020 after her mother’s husband passed away. Her mother has only Social Security income and is covered by Medicare. Gloria provides more than half of her mother’s support.

Gloria has a Health Savings Account (HSA) for herself. She has a high deductible health plan with self-only coverage. She used her HSA to pay for doctor/dentist co-pays, prescription medication, and prescription eyeglasses for her mother that totaled \$1,575.57. In addition to her employer’s contribution, Gloria contributed \$1,500 to her HSA last year. Her mother also contributed \$1,500 to Gloria’s HSA.

Gloria took a distribution from her IRA to pay \$4,000 of her mother’s laser cataract surgery that was not covered by her Medicare.


She paid student loan interest of \$1,950. She accessed her account on her phone.

You see a note on her return in TaxSlayer that said her return was rejected last year because there was no IP PIN entered for her mother who was a victim of identity theft. She called her mother, and her mother was able to find the IRS letter with her 2023 IP PIN: 785311.

She would like any refund direct deposited.



GLORIA MARTIN LANGFORD 234 MANOR HILL AVE UNIT 17 YC, YS, YZIP	1234
PAY TO THE _____ ORDER OF _____	\$ _____ DOLLARS
CITIZEN'S NATIONAL BANK PO BOX 245 YC, YS, YZIP	
For _____	_____
325070760 987123654 1234	

a. Employee's social security number 412-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 67-278XXXX		1. Wages, tips, other compensation \$34,550.00		2. Federal income tax withheld \$2,700.00			
c. Employer's name, address, and ZIP code DOMINION MEDICAL INSTRUMENTS 187 COMMONWEALTH AVE YC, YS, YZIP		3. Social security wages \$37,550.00		4. Social security tax withheld \$2,328.10			
		5. Medicare wages and tips \$37,550.00		6. Medicare tax withheld \$544.48			
		7. Social security tips		8. Allocated tips			
d. Control number 4556-L		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Employee's address and ZIP code GLORIA MARTIN LANGFORD 234 MANOR HILL AVE UNIT 17 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$3,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$5,764.00			
		14. Other		12c. W \$1,400.00			
				12d. C \$235.00			
15. State YS	Employer's state ID number 67-880XXXX	16. State wages, tips, etc. \$34,550.00	17. State income tax 1,300.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 20XX</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

<input type="checkbox"/> CORRECTED (if checked)			
TRUSTEE'S/PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. BUSINESS SERVICE CORP PO BOX 1610 JACKSONVILLE FL 32201		OMB No. 1545-1517 Form 1099-SA (Rev. November, 2019) For Calendar Year 20XX	
PAYER'S TIN 32-554XXXX	RECIPIENT'S TIN 412-00-XXXX	1 Gross Distribution \$1,575.57	2 Earnings on excess cont.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GLORIA MARTIN LANGFORD 234 MANOR HILL AVE UNIT 17 YC, YS, YZIP		3 Distribution Code	4 FMV on date of death
Account number (see instructions) 55590078		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>	<p>Copy B For Recipient</p> <p>This information is being furnished to the IRS.</p>
Form 1099-SA			

<input type="checkbox"/> CORRECTED (if checked)						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 Telephone no. FIDELITY CAPITAL INVESTMENT CORP PO BOX 1789 HOUSTON TX 77001-1789			1 Gross distribution <div style="text-align: right;">\$4,000.00</div>		<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-R		
			2a Taxable amount <div style="text-align: right;">\$4,000.00</div>				
PAYER'S TIN <div style="text-align: center;">67-229XXXX</div>			RECIPIENT'S TIN <div style="text-align: center;">412-00-XXXX</div>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS		
			2b Taxable amount not determined. <input checked="" type="checkbox"/>				Total Distribution <input type="checkbox"/>
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GLORIA MARTIN LANGFORD 234 MANOR HILL AVE UNIT 17 YC, YS, YZIP			3 Capital gain (included in box 2a).		4 Federal income tax withheld <div style="text-align: right;">\$400.00</div>		
			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		
7 Distribution Code(s) <div style="text-align: center;">1</div>			IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>		8 Other <div style="text-align: right;">%</div>		
			9a Your percentage of total distribution <div style="text-align: right;">%</div>		9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth	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							

To think about: While reviewing the tax return with Gloria, she notes that she did not receive the Retirement Savings Credit this year and asks why since she did receive it last year. What do you tell her? Where did you find your answer?

Form **13614-C**
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name ANTHONY J	M.I. J	Last name MARTIN	Best contact number 617-545-0087	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name MARIA	M.I. K	Last name MENDOZA	Best contact number 617-345-8855	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 37 NORTH STAR LANE		Apt #	City YOUR CITY	State YOUR STATE
ZIP code YOUR ZIP				
4. Your Date of Birth 1/17/1961	5. Your job title RETIRED	6. Last year, were you:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth 3/14/1973	8. Your spouse's job title TEACHER	9. Last year, was your spouse:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) MANDM356@YAHOO.COM				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

Divorced

Date of final decree _____

Legally Separated

Date of separate maintenance decree _____

Widowed

Year of spouse's death _____

2. List the names below of:

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
SCOTT MARTIN	6/17/1995	SON	12	Y	Y	S	N	N						

Interview Notes

Anthony and Maria marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages, 4-Interest, 11-Pensions, 14-Rental income

Part IV Expenses: 1-Alimony, 2-Contributions to retirement account, 6-For supplies used as an eligible educator

Anthony was previously married to Eleanor Martin (SSN 128-00-XXXX). They divorced in 2002. He pays her \$300 per month in alimony.

Anthony retired from civil service and started drawing his pension on December 1, 2020, after 30 years of service. His pension was set up as joint/survivor. His IRA distribution is from a traditional IRA and he has made no non-deductible contributions.

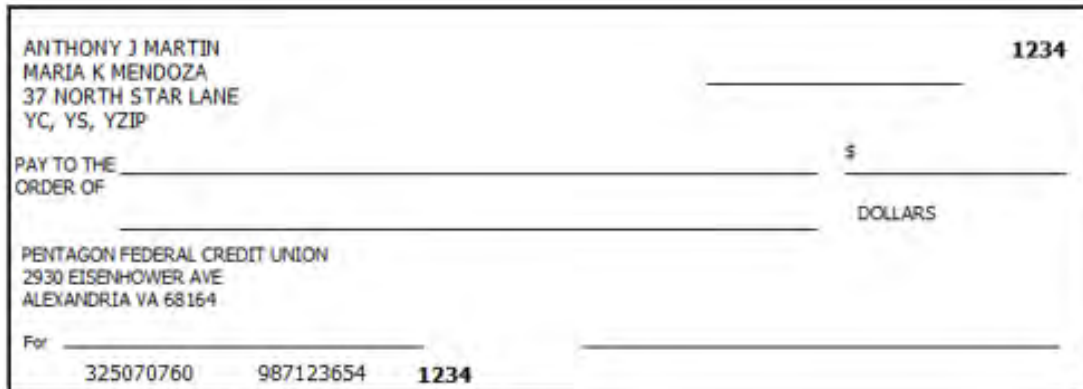
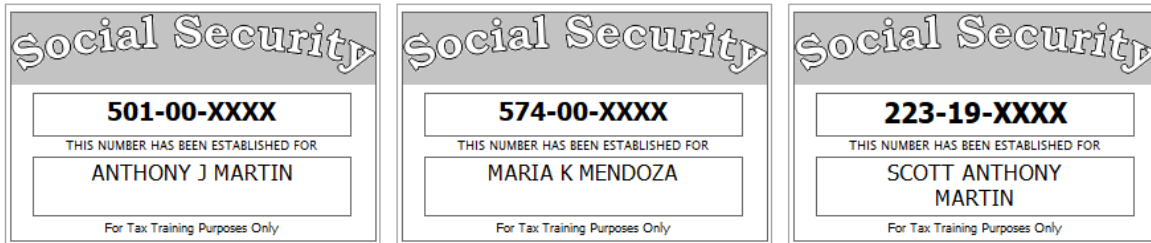
Anthony’s son Scott lost his job in 2022 and moved in with them. He received \$16,800 in unemployment benefits in 2023.


Maria is a substitute teacher. Her retirement plan contributions (W-2 Box 14) are mandatory. Maria said she paid \$273.65 for items she purchased for her students. She estimates that she worked about 500 hours during the school year.

Last year they rented their separate parcel of land for seven months to a local construction company to stage building materials for a nearby building project. The parcel has no buildings or improvements.

Their 2022 tax return rejected because a return had already been filed using Anthony’s name and SSN. He received an IP PIN for 2023: 765908.

They would like direct deposit for a refund and will send a check if they owe.



a. Employee's social security number 574-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 11-433XXXX		1. Wages, tips, other compensation \$9,650.25		2. Federal income tax withheld \$975.00			
c. Employer's name, address, and ZIP code ELMONT COUNTY SCHOOL DISTRICT PO BOX 167 YC,YS,YZIP		3. Social security wages \$10,650.25		4. Social security tax withheld \$660.32			
		5. Medicare wages and tips \$10,650.25		6. Medicare tax withheld \$154.43			
		7. Social security tips		8. Allocated tips			
d. Control number 1566-000M		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code MARIA K MENDOZA 37 NORTH STAR LANE YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other PENS 1,000.00		12c.			
				12d.			
15. State YS	Employer's state ID number 11489XXXX	16. State wages, tips, etc. \$9,650.25	17. State income tax 250.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 20XX</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. PENTAGON FEDERAL CREDIT UNION 2930 EISENHOWER AVE ALEXANDRIA VA 22204		Payer's RTN (optional)		OMB No. 1545-0112 20XX Form 1099-INT		Interest Income	
PAYER'S TIN 98-678XXXX		RECIPIENT'S TIN 501-00-XXXX		1 Interest income \$1,500.00			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP		2 Early withdrawal penalty \$150.00		3 Interest on US Savings Bonds and Treas. obligations \$320.78		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	
FATCA filing requirement <input type="checkbox"/>		4 Federal income tax withheld \$32.00		5 Investment expenses			
Account number (see instructions) 987123654		6 Foreign Tax Paid		7 Foreign Country or US possession			
		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							

<input type="checkbox"/> CORRECTED (if checked)			20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. UNITED FINANCIAL SERVICES 242 MOTT ST WILMINGTON DE 19802			1 Gross distribution \$6,100.00			
			2a Taxable amount \$6,100.00			
			2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>		
PAYER'S TIN 11-322XXXX		RECIPIENT'S TIN 501-00-XXXX		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$710.00	
				5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input checked="" 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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$156.00
Account number (see instructions) 45600098		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution	
Form 1099-R						

PAID BY Form CSA 1099R (Rev 1/2009) This information is being furnished to the Department of Treasury - Internal Revenue Service	OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P. O. BOX 45 BOYERS, PA 16017-0045			Copy B - File with Federal tax return	20XX	OMB No. 1545-0119 Form: 1099R Distribution From Pensions, Annuities Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.	
	PAYER's Federal Identification 52-6083699		Recipient's ID No. (Annuitant) 501-00-XXXX		Account number (Retirement Claim) 6734-00		1. Gross distribution \$33,459.55
	5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums		PAID TO → ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP				2a. Taxable amount
	7. Distribution Code(s) 7-NONDISABILITY						4. Federal Income Tax Withheld \$3,367.00
	9b. Total Employee Contributions \$47,658.91		State 1 YS	10. State Income Tax Withheld \$560.00		State 2	11. State Income Tax Withheld

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. TRI-STATE CONSTRUCTION PO BOX 198 YC, YS, YZIP		1 Rents \$2,130.00	OMB No. 1545-0115 20XX Form 1099-MISC	Miscellaneous Income
		2 Royalties	Copy B For Recipient	
		3 Other Income		4 Federal income tax withheld
PAYER'S TIN 11-799XXXX	RECIPIENT'S TIN 501-00-XXXX	5 Fishing boat proceeds	6 Medical and health care payments	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.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP		7 Payer made direct sales totaling \$5,000.00 or more of consumer products recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest	
		9 Crop Insurance proceeds	10 Gross proceeds paid to an attorney	
		11 Fish purchased for resale	12 Section 409 deferrals	
	13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments	15 Gross proceeds paid to an attorney	
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	16 State tax withheld	17 State/Payer's state no.	18 State income
Form 1099-MISC				

To think about: Anthony states that he and his ex-wife modified the divorce agreement on January 25, 2024 to lower the alimony to \$200 per month. He asks how that will affect his 2024 tax return. Where did you find your answer?

Martin Supplemental Exercise – Non-deductible IRA contributions

Most of our taxpayers have not made non-deductible contributions to their IRAs. However, Form 8606 is in scope for Tax-Aide. This supplement allows volunteers to refresh their knowledge and practice TaxSlayer entry for this topic. The following information is provided for Martin's IRA distribution from United Financial Services:

This is the first time Anthony has taken a withdrawal from his IRA. He said he made non-deductible contributions to his IRA for several years. He kept track of these contributions and has records showing that his basis is \$16,500. He has two regular IRAs. He brought year-end statements that show the value of his United Financial IRA was \$46,356.12 and his Pentagon Federal IRA was \$14,509.24 on 12/31/2023. He made no contributions to his IRAs for 2023.

Form 13614-C
(October 2023)

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

OMB Number
1545-1964

You will need:

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

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name KIM	M.I. V	Last name NGUYEN	Best contact number 904-692-9944	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1415 JAMESON CIR		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 8/8/1963	5. Your job title ASST MANAGER		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2023? Yes No
 Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No
 Legally Separated Date of final decree _____
 Widowed Date of separate maintenance decree _____
Year of spouse's death **2017**

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
BAYANI NGUYEN	9/8/1991	SON	11	Y	Y	S	N	Y					

Interview Notes

Kim marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages, 4-Interest, 11-Pensions, 15-Other (Honorarium)

Part IV Expenses: 2-Contributions to a retirement account (IRA), 4-Deductions (medical, mortgage, taxes, and charity)

Part V Life Events: 6-Received First Time Homebuyer Credit (FTHBC) in 2008

Kim is a part-time assistant manager at a local nursery. She has \$200 per month sent from her bank account to her Roth IRA.

Kim retired in October 2020 after 25 years as a police officer, after becoming disabled in the line of duty. Normal retirement age for the police department is 62. Her health insurance premiums are shown in box 5. She has a letter from the county verifying the premiums.

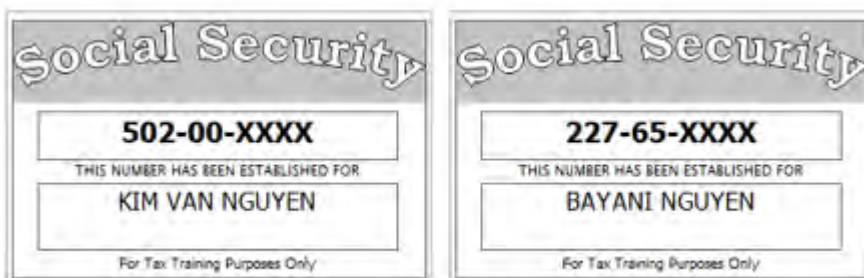
Her son, Bayani, was injured in a car accident on New Year’s Eve 2022 and is permanently disabled. He moved in with his mother after his hospitalization. Bayani receives Social Security disability payments, most of which he is saving. His mother provides more than half of his support.

Kim received her 1099-INT from Vystar Credit Union on-line and was able to show it to you on her tablet. You recorded the following on the intake sheet: Vystar Credit Union, PO Box 453, YC, YS, YZIP EIN 16-911XXXX, Box 1: \$112.67, Box 2: \$27.43, Box 3: \$453.12, Box 4: \$45.00

Last year Kim was asked to speak at the Women’s Police Association luncheon and received a \$300 honorarium.

Kim and her husband purchased their home in 2008 and received the \$7,500 credit. She has been paying the required minimum payment each year, beginning in 2010. They also took out a mortgage in 2008.

Kim provides her direct deposit information by showing you an account information card that Vystar Credit Union provided her, showing routing number 325070760 and account number 0016579.



<input type="checkbox"/> CORRECTED (if checked)		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 Telephone no. COMPTROLLER JACKSON COUNTY 13 GOVERNMENT PLACE YC, YS, YZIP		1 Gross distribution \$34,568.50	20XX Form 1099-R			
		2a Taxable amount \$34,568.50				
		2b Taxable amount not determined. <input type="checkbox"/>		Total Distribution <input type="checkbox"/>		
PAYER'S TIN 16-851XXXX		RECIPIENT'S TIN 502-00-XXXX				
		5 Employee contributions/ Designated Roth contributions or \$1,800.00		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal KIM VAN NGUYEN 1415 JAMESON CIR YC, YS, YZIP		7 Distribution Code(s) 3	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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$767.00
Account number (see instructions) 000001287-11N		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution	
Form 1099-R						

Copy B
Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the IRS

a. Employee's social security number 502-00-XXXX		Save accurate, FAST! Use Visit the IRS website at www.irs.gov/efile				
OMB No. 1545-0008						
b. Employer identification number (EIN) 16-655XXXX		1. Wages, tips, other compensation \$19,500.00	2. Federal income tax withheld			
c. Employer's name, address, and ZIP code EVERGREEN NURSERY 2300 W GREEN ST YC, YS, YZIP		3. Social security wages \$19,500.00	4. Social security tax withheld \$1,209.00			
		5. Medicare wages and tips \$19,500.00	6. Medicare tax withheld \$282.75			
		7. Social security tips	8. Allocated tips			
d. Control number		9.	10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code KIM VAN NGUYEN 1415 JAMESON CIR YC, YS, YZIP		11. Nonqualified plans				
		13. Statutory Employee <input type="checkbox"/>	Retirement Plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12a. See instructions for box 12	
		14. Other BONUS 400.00		12b.	12c.	
				12d.		
15. State YS	Employer's state ID number 16688XXXX	16. State wages, tips, etc. \$19,500.00	17. State income tax 450.50	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement		20XX				
Copy B - To Be Filed With Employee's FEDERAL Tax Return.						
This information is being furnished to the Internal Revenue Service.						

Kim has itemized her deductions in the past and provided a detailed summary:

Medical – doctors (unreimbursed for Kim and Bayani).....	\$3,828
Wheelchair for Bayani.....	\$2,195
Wheelchair ramp installation for home.....	\$2,950
Wheelchair lift for new van	\$1,967
Prescription co-pays (Bayani)	\$1,438.45
Dental insurance	\$759
Dentist.....	\$1,275
Long-term care insurance for Kim	\$2,450
Church donations – statement from church	\$5,200
Salvation Army – paid by check	\$75
Salvation Army – microwave, bedroom set, clothing**	\$980
Personal property tax (based on value).....	\$435
Real estate taxes	\$4,750
Mortgage insurance premium	\$358
Mortgage interest from Form 1098 – Bankers Mortgage Co	\$6,900
Sales tax on new van.....	\$1,370

Use North Carolina ZIP code 28145 for state sales tax.

** Donated on 7/12/2023, used thrift shop estimates. Items were purchased on various dates, estimated cost basis \$4,500. Donated to Salvation Army Center, 23 Holland Road, YC, YS, YZIP.

To think about: Kim was disabled in the line of duty because her police cruiser was in an accident with truck being driven by a drunk driver. She says that she sued the trucking company and they have reached a settlement which she will receive soon. She asks how that settlement will affect her 2024 tax return. What do you tell her? What information would you need?

Form **13614-C**
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name SHAMUS		M.I. J	Last name O'CONNOR		Best contact number 301-887-3009	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name		M.I.	Last name		Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 169 MAPLE TREE LANE				Apt #	City YOUR CITY	State YOUR STATE	ZIP code YOUR ZIP
4. Your Date of Birth 1/15/1978	5. Your job title WELDING APPRENTICE		6. Last year, were you:			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:			a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure			
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) SHAMUS1977@AOL.COM							

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

Married

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
SHANNON O'CONNOR	2/5/1955	MOTHER	1	Y	Y	S	N	Y					

Interview Notes

Shamus has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages, 11 Payments from IRA, 12-Unemployment

Part IV Expenses: 3-Post-secondary education expenses (1098-T), 4-Deductions (Medical expenses, Mortgage interest, Taxes)

Part V Life Events: 2-Cancellation of debt, 9-Marketplace health insurance,

Shamus has been coming to your site for several years. 2023 was a difficult year. The company he worked for struggled during the pandemic and finally closed for good on January 1, 2023. He was able to start collecting unemployment benefits.

While unemployed he took out a student loan and enrolled at Universal Technical Institute (UTI) to prepare for a new career as a welder. UTI is listed as an eligible educational institution in the U.S. Department of Education’s Database of Accredited Post-Secondary Institutions and Programs (DAPIP). Shamus previously completed four years of college and has a bachelor’s degree. In addition to tuition, Shamus was required to purchase his welding cape and helmet from the school for \$156.90. He purchased used training manuals on-line for \$35.

He was hired as an apprentice at a local welding company in October.

Shamus’s mother suffered a stroke and moved in with him in December 2023. In 2023, his mother had \$3,600 in wages, received Social Security and lived independently supporting herself until her stroke.

Shamus was unable to make his mortgage payments and contacted his mortgage company which cancelled some of his debt to lower his payments and allowed him to defer payments for several months. This was his original mortgage to purchase his home and it is secured by his residence. The mortgage was used for no other purpose and the mortgage was less than \$500,000 dollars.


Shamus took an early withdrawal from his IRA to pay bills while applying for unemployment.

When he lost his job, he also lost his health insurance and obtained insurance through the Marketplace. He became eligible for employer health coverage in November.

During the interview, Shamus states he paid \$740 in mortgage interest, \$1,215 for property tax, and paid \$1,100 for his mother’s medical bills that were not covered by Medicare.

Shamus did not bring his Social Security card but did bring a copy of last year’s return prepared at your site that shows his full name as Shamus Joseph O’Connor and his SSN as 503-00-XXXX. If he is due a refund he wants you to use his bank information from last year’s return: Routing Number 021201383, Account 100000036797, Valley National Bank. If he has a balance due he will pay by check.



a. Employee's social security number 503-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 67-885XXXX		1. Wages, tips, other compensation \$6,189.56		2. Federal income tax withheld			
c. Employer's name, address, and ZIP code KRAMER WELDING ASSOCIATES 16 COMMERCIAL BLVD YC, YS, YZIP		3. Social security wages \$6,189.56		4. Social security tax withheld \$383.75			
		5. Medicare wages and tips \$6,189.56		6. Medicare tax withheld \$89.75			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Employee's address and ZIP code SHAMUS J O'CONNOR 169 MAPLE TREE LANE YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 DD \$460.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
		-----		12d.			
15. State YS	Employer's state ID number 67990XXXX	16. State wages, tips, etc. \$6,189.56	17. State income tax 200.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 20XX</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

<input type="checkbox"/> CORRECTED (if checked)								
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE UNEMPLOYMENT COMMISSION PO BOX 45 YC, YS, YZIP			1 Unemployment compensation \$18,650.00		OMB No. 1545-0120 20XX Form 1099-G		Certain Government Payments 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.	
			2 State or local income tax refunds, credits or offsets					
PAYER'S TIN 98-701XXXX		RECIPIENT'S TIN 503-00-XXXX		4 Federal income tax withheld \$1,000.00				
RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code SHAMUS J O'CONNOR 169 MAPLE TREE LANE YC, YS, YZIP			5 RTAA payments		6 Taxable grants			
			7 Agriculture payments		8 If checked, box 2 is trade or business income > <input type="checkbox"/>			
			9 Market gain					
Account number (see instructions) 888009965-O			10. State	10b State identification no.	11 State income tax withheld			
Form 1099-G								

<input type="checkbox"/> CORRECTED (if checked)						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 Telephone no. PIONEER FINANCIAL CORP PO BOX 3501 MCLEAN VA 22101			1 Gross distribution \$2,000.00	<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-R		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS
			2a Taxable amount \$2,000.00			
2b Taxable amount not determined. <input checked="" type="checkbox"/>		Total Distribution <input type="checkbox"/>				
3 Capital gain (included in box 2a).		4 Federal income tax withheld \$200.00				
PAYER'S TIN 87-050XXXX	RECIPIENT'S TIN 503-00-XXXX	5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal SHAMUS J O'CONNOR 169 MAPLE TREE LANE YC, YS, YZIP			7 Distribution Code(s) 1	IRA/ SEP/ SIMPLE <input checked="" 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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld	15 State/Payer's state no.	16 State distribution	
Account number (see instructions) 330980076		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution	
Form 1099-R						

<input type="checkbox"/> CORRECTED (if checked)						Cancellation of Debt
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. AMERICAN HOME MORTGAGE PO BOX 2300 AUSTIN TX 78610			1 Date of Identifiable Event 04/15/20XX	<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-C		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.
			2 Amount of debt discharged \$10,500.00			
			3 Interest if included in Box 2			
CREDITOR'S TIN 45-677XXXX			DEBTOR'S TIN 503-00-XXXX		4 Debt description HOME MORTGAGE 169 MAPLE TREE LANE YC, YS, YZIP	
DEBTOR'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code SHAMUS J O'CONNOR 169 MAPLE TREE LANE YC, YS, YZIP			6 Identifiable Event Code H		7 Fair market value of property	
			Account number (see instructions) 990001368009			
Form 1099-C						

Form 1095-A Department of the Treasury Internal Revenue Service	Health Insurance Marketplace Statement > Do not attach to your tax return. Keep for your records. <input type="checkbox"/> VOID > Go to www.irs.gov/Form1095A for instructions and the latest information. <input type="checkbox"/> CORRECTED	OMB No. 1545-2232 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div>		
Part I Recipient Information				
1 Marketplace Identifier 12-007XXXX	2 Marketplace-assigned policy number 6700899	3 Policy issuer's name METLIFE		
4 Recipient's name SHAMUS J O'CONNOR	5 Recipient's SSN 503-00-XXXX	6 Recipient's date of birth 01/15/1978		
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth		
10 Policy start date 02/01/20XX	11 Policy termination date 10/30/20XX	12 Street address (including apartment number) 169 MAPLE TREE LANE		
13 City or town, State or province, Country and ZIP or foreign postal code YC, YS, YZIP				
Part II Covered Individuals				
A Covered individual name	B Covered individual SSN	C. Date of birth	D. Coverage start date	E. Coverage termination date
16 SHAMUS J O'CONNOR	503-00-XXXX	01/15/1978	02/01/20XX	10/30/20XX
17				
18				
19				
20				
Part III Coverage Information				
Month	A Monthly Enrollment Premiums	B Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit	
21 January				
22 February	\$315.35	\$468.77	\$188.00	
23 March	\$315.35	\$468.77	\$188.00	
24 April	\$315.35	\$468.77	\$188.00	
25 May	\$315.35	\$468.77	\$188.00	
26 June	\$315.35	\$468.77	\$270.00	
27 July	\$315.35	\$468.77	\$270.00	
28 August	\$315.35	\$468.77	\$270.00	
29 September	\$315.35	\$468.77	\$270.00	
30 October	\$315.35	\$468.77	\$270.00	
31 November				
32 December				
33 Annual Totals	\$2,838.15	\$4,218.93	\$2,102.00	
Form: 1095-A				

<input type="checkbox"/> CORRECTED (if checked)				Tuition Statement
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number UNIVERSAL TECHNICAL INSTITUTE PO BOX 178 YC, YS, YZIP		1 Payments received for qualified tuition and related expenses <div style="text-align: right; font-size: 1.2em;">\$8,600.00</div>	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1098-T	
FILER'S employer identification no. 87-997XXXX	STUDENT'S TIN 503-00-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 20XX. <input type="checkbox"/>		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.
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code SHAMUS J O'CONNOR 169 MAPLE TREE LANE YC, YS, YZIP		4 Adjustments made for a prior year	5 Scholarships or grants <div style="text-align: right; font-size: 1.2em;">\$500.00</div>	
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. > <input type="checkbox"/>	
		9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund	
Form 1098-T				

To think about: Shamus has two brothers. They are going to share the cost of their mother's support with Shamus and allow him to claim her as a dependent next year. How will that affect his return and what will be needed to prepare his return in 2024?

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name MARU	M.I.	Last name PARATA	Best contact number 619-675-0872	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 34 SUNRISE CIRCLE		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 9/19/1957	5. Your job title HANDYMAN		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form. Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance decree _____

Year of spouse's death **2016**

2. List the names below of:
 • everyone who lived with you last year (other than your spouse)
 • anyone you supported but did not live with you last year

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

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
LELANI ADAMS	5/6/1984	DAUGHTER	10	Y	Y	S	Y	N					
MIKE ADAMS	12/9/2008	GRANDSON	10	Y	Y	S	Y	N					

Interview Notes

Maru has marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 7-Self-Employment, 8-Cash payments for work, 13-Social Security

Part IV Expenses: 3-College expenses (marked Unsure), 4-Deductions (Medical, Charity), 7-Expenses for self-employment.

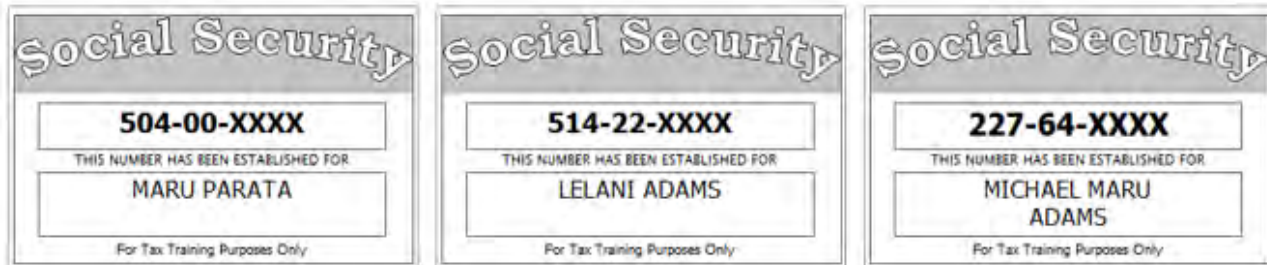
Part V Life Events: 7-Make estimated payments.

Maru is a self-employed handyman. He has a contract with a local apartment complex and receives cash payments from homeowners. He maintains excellent business records and provides you with a summary using the worksheet that you gave him. He states that his business mileage was 658. He stated he made four \$500 estimated payments for 2023 on or before their due dates.

Maru’s daughter Lelani and her husband divorced in December 2022 and she and her son moved in with her father in March 2023. Lelani never worked outside the home and gets monthly alimony of \$400 plus \$300 monthly child support. The divorce decree makes no provision to allow Lelani’s ex-spouse to claim Michael as a dependent and Lelani has not signed a Form 8332. She has no other income. She did not file a 2022 tax return. Her father is providing more than one-half of his daughter and grandson’s support. Lelani is studying to be a nurse at the local community college. Maru marked Unsure for college expenses since he has helped Lelani pay for some books and required nursing supplies.

During your interview, Maru stated that he had some minor medical expenses totaling \$498.25 and contributed \$1,250 to his church and has a letter of acknowledgement.

If he receives a refund, he would like to deposit half in his checking and half in his savings account. Savings account number: 9871237788, checking account number: 9871238895, and routing number: 021201383 (shown on a bank statement he brought with him), both at First City Bank.



FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name MARU PARATA		Box 2. Beneficiary's Social Security 504-00-XXXX
Box 3. Benefits Paid in 20XX \$20,606.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$20,606.80
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$17,928.00 Medicare Part B premiums deducted from your benefits \$1,978.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$2,678.80 Benefits for 20XX \$20,606.80 Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld \$700.00 Box 7. Address MARU PARATA 34 SUNRISE CIRCLE YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 504-00-XXXXA

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)			OMB No. 1545-0116 20XX Form 1099-NEC		Nonemployee Compensation	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ANDERSON PROPERTY MANAGEMENT 1621 WEST 33RD ST YC, YS, YZIP		1 Nonemployee compensation \$10,978.00		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.		
PAYER'S TIN 95-670XXXX	RECIPIENT'S TIN 504-00-XXXX	2				
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MARU PARATA 34 SUNRISE CIRCLE YC, YS, YZIP		3				
		4 Federal income tax withheld				
		FATCA filing requirement <input type="checkbox"/>				
Account number (see instructions) 90007421		5 State tax withheld	6 State/Payer's state no.	7 State income		
Form 1099-NEC						

20XX Self-Employed (Sch C) Worksheet (type-in fillable)

(Complete a separate worksheet for each business)

Business owner's name: Maru Parata

- | | |
|--|---|
| <input type="checkbox"/> I paid employees or other individuals | <input type="checkbox"/> I want to deduct a home office |
| <input type="checkbox"/> I had more than \$35,000 in business expenses | <input type="checkbox"/> I received Form 1095-A for health coverage |
| <input type="checkbox"/> I kept an inventory for my business | <input type="checkbox"/> I need to report a business loss |
| <input type="checkbox"/> I have assets to depreciate (any > \$2,500) | <input type="checkbox"/> I don't use the cash method of accounting |

If you checked any of the above, please stop here and speak with one of our Counselors.

If you checked none of these above, please continue by completing the worksheet below for **each** business.

Income	
Forms 1099 (-NEC, -MISC, -K)	\$ 10,978
Cash, checks, etc. (incl. tips)	\$ 30,567
Business expenses	
Advertising	\$ 650
Commissions and fees	\$
Health insurance premiums	\$ 1,800
Business insurance	\$ 575
Interest on business loans	\$
Office expense/supplies	\$ 35.78
Rent (not home office)	\$ 1,700
Repairs	\$
Supplies	\$ 2,956.73
Licenses or fees	\$ 670

Business expenses (cont.)	
Business part of phone	\$ 467.00
Training for this business	\$ 150.00
Tools, etc. under \$2,500 each	\$ 2,645.09
Travel away from home	\$
Business meals from restaurants	\$ 69.79
Other business meals	\$
Other (specify)	\$
Personalized coveralls	\$ 123.75
	\$
	\$
	\$
	\$
	\$
	\$

Business use of car or truck	
Total mileage for year	9,564 mi.
Business miles Jan - Jun	300 mi.
Business miles Jul - Dec	358 mi.
Commuting miles	mi.
Other miles	mi.
Vehicle description:	2017 Ford 150 truck
Date placed in service:	May 5, 2018

Car or truck expenses	
Car loan interest	\$
Parking, tolls	\$
Other (specify)	\$
	\$
	\$
	\$

Drivers – be sure you have with you today:

- All Forms 1099 **AND** the detail provided by the company (Door Dash, Lyft, Postmates, Uber, etc.) – you need to download and print the detail from each company's web site.
- Your trip miles **AND** your between-trip miles (do not include from home to first stop nor from last stop to home).

National Tax Training Committee

During your interview, you gather the following information:

- The health insurance premiums are for a Medicare supplemental policy. Maru says he also has dental insurance that costs \$720 but was not sure if that counted as health insurance. Lelani and her son have health insurance provided by her ex-husband for five years as specified in the divorce settlement (not from the Marketplace).
- The rent was for special tools that were needed for a few jobs.
- The \$150 training expense was for a plumbing repairs workshop held at Home Depot.
- The business lunch was at a local restaurant to discuss the annual maintenance plan for the apartment complex with the property manager.
- The personalized coveralls have “Maru’s Handyman Services” and his phone number embroidered on them.

<input type="checkbox"/> CORRECTED (if checked)				Tuition Statement
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number CARSON COUNTY COMMUNITY COLLEGE 132 EMERSON PARKWAY YC, YS, YZIP		1 Payments received for qualified tuition and related expenses <div style="text-align: right;">\$3,850.00</div>	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div>	
FILER'S employer identification no. <div style="text-align: center;">20-870XXXX</div>		STUDENT'S TIN <div style="text-align: center;">514-22-XXXX</div>	3	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.
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code LELANI ADAMS 34 SUNRISE CIRCLE YC, YS, YZIP		4 Adjustments made for a prior year	5 Scholarships or grants <div style="text-align: right;">\$1,200.00</div>	
Service Provider/Acct No. (see instr.) <div style="text-align: center;">120007531</div>		8. Checked if at least half-time student <input checked="" type="checkbox"/>	6 Adjustments to scholarships or grants for a prior year 7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. <input type="checkbox"/> 9 Checked if a graduate student <input type="checkbox"/> 10 Ins. contract reimb./refund	
Form 1098-T				

Lelani is in her first year of nursing school. She has a small scholarship and took out a small student loan to pay the rest. This is her first year of postsecondary education. She has never been convicted of a crime. The scholarship is for tuition only. Her father purchased textbooks on-line for \$150 and she bought used textbooks from a second-year nursing student for \$200. Her father also paid \$120 for scrubs that were required by the school and had her name embroidered on them.

To think about: Maru tells you that his business is growing, and he is considering hiring a couple of workers to help him meet the needs of the additional customers. He wants to know how that would affect his return next year.

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name RAYMOND	M.I. J	Last name QUINN	Best contact number 405-998-0704	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 5700 EAST CANYON DRIVE		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 5/16/1970	5. Your job title NONE		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) RJQUINN37@GMAIL.COM				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form. Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:

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

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

											To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)							
ALONZO QUINN	7/17/1941	FATHER	7	Y	Y	S	N	Y							

Interview Notes

Raymond marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages, 11 Payments from IRA, 15-Other (state caregiver payments)

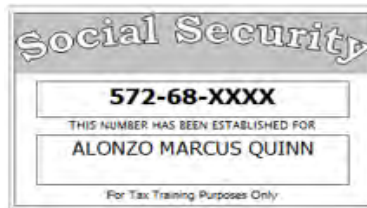
Part V Life Events: 9-Marketplace health coverage (Form 1095-A)

Raymond’s father has dementia, so Raymond quit his job, moved his father in to live with him in June and became his caregiver. Raymond receives Medicaid waiver payments from the State Department of Health and Social Services (W-2) to care for his father. Alonzo’s only income is \$715 per month from Social Security. Raymond provides more than half of his father’s support.


When he quit his job he lost his health insurance and purchased coverage through the marketplace.

If due a refund, he would like direct deposit or direct debit, if he owes.

He provides his USAA Federal Savings Bank information from a copy of his 2022 return prepared by a paid preparer: Routing number: 314074269, Account 650009584.



a. Employee's social security number 505-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 69-167XXXX		1. Wages, tips, other compensation		2. Federal income tax withheld			
c. Employer's name, address, and ZIP code STATE DEPT OF HEALTH AND SOCIAL SERVICES 29 GOVERNMENT PLAZA STE 1600 YC, YS, YZIP		3. Social security wages \$15,679.00		4. Social security tax withheld \$972.10			
		5. Medicare wages and tips \$15,679.00		6. Medicare tax withheld \$227.35			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code RAYMOND JOSEPH QUINN 5700 EAST CANYON DR YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
				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	20. Locality name	
Form W-2 Wage and Tax Statement						20XX	
Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

a. Employee's social security number 505-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 59-321XXXX		1. Wages, tips, other compensation \$17,750.00		2. Federal income tax withheld \$1,800.00			
c. Employer's name, address, and ZIP code ANDERSON CONSULTING 1300 DEMPSEY AVE YC, YS, YZIP		3. Social security wages \$18,750.00		4. Social security tax withheld \$1,162.50			
		5. Medicare wages and tips \$18,750.00		6. Medicare tax withheld \$271.88			
		7. Social security tips		8. Allocated tips			
d. Control number 145000842		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code RAYMOND JOSEPH QUINN 5700 EAST CANYON DR YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$1,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$2,589.00			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 59-446XXXX	16. State wages, tips, etc. \$17,750.00	17. State income tax 750.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 20XX</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

Form 1095-A		Health Insurance Marketplace Statement				OMB No. 1545-2232	
Department of the Treasury Internal Revenue Service		> Do not attach to your tax return. Keep for your records. > Go to www.irs.gov/Form1095A for instructions and the latest information.				<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	
20XX							
Part I Recipient Information							
1 Marketplace Identifier 15-009XXXX		2 Marketplace-assigned policy number 560927		3 Policy issuer's name NATIONAL BLUE			
4 Recipient's name RAYMOND J QUINN			5 Recipient's SSN 505-00-XXXX		6 Recipient's date of birth 05/16/1970		
7 Recipient's spouse's name			8 Recipient's spouse's SSN		9 Recipient's spouse's date of birth		
10 Policy start date 07/01/20XX		11 Policy termination date 12/31/20XX		12 Street address (including apartment number) 5700 EAST CANYON DR			
13 City or town, State or province, Country and ZIP or foreign postal code YC, YS, YZIP							
Part II Covered Individuals							
A Covered individual name		B Covered individual SSN	C. Date of birth	D. Coverage start date	E. Coverage termination date		
16 RAYMOND J QUINN		505-00-XXXX	05/16/1970	07/01/20XX	12/31/20XX		
17							
18							
19							
20							
Part III Coverage Information							
Month	A Monthly Enrollment Premiums		B Monthly second lowest cost silver plan (SLCSP) premium		C. Monthly advance payment of premium tax credit		
21 January							
22 February							
23 March							
24 April							
25 May							
26 June							
27 July	\$809.00		\$1,008.92		\$.00		
28 August	\$809.00		\$1,008.92		\$.00		
29 September	\$809.00		\$1,008.92		\$.00		
30 October	\$809.00		\$1,008.92		\$.00		
31 November	\$809.00		\$1,008.92		\$.00		
32 December	\$809.00		\$1,008.92		\$.00		
33 Annual Totals	\$4,854.00		\$6,053.52		\$.00		
Form: 1095-A							

To think about: How would you handle the Medicaid waiver payment if the payment was on a Form 1099-MISC or 1099-NEC instead of a Form W-2? What if there is no form at all? Where would you look to determine how to enter the information into TaxSlayer?

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name STEVEN	M.I. C	Last name ROMANO	Best contact number 715-998-5612	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name HELEN	M.I. D	Last name ROMANO	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1567 LAKESIDE DRIVE		Apt #	City YOUR CITY	State YOUR STATE
3. Mailing address 1567 LAKESIDE DRIVE		City YOUR CITY		ZIP code YOUR ZIP
4. Your Date of Birth 6/14/1957	5. Your job title RETIRED	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 11/3/1963	8. Your spouse's job title DECEASED	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Date of final decree _____

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

Divorced

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death **5/16/2023**

2. List the names below of:
 • **everyone** who lived with you last year (other than your spouse)
 • **anyone** you supported but did not live with you last year

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
GLEND A STEVENS	1/16/1988	DAUGHTER	7	Y	Y	S	N	N						

Interview Notes

Steven marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

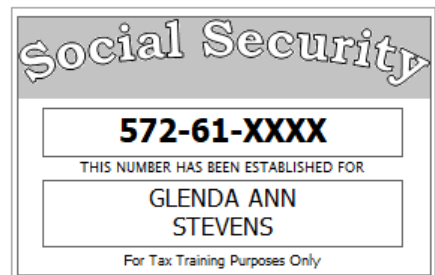
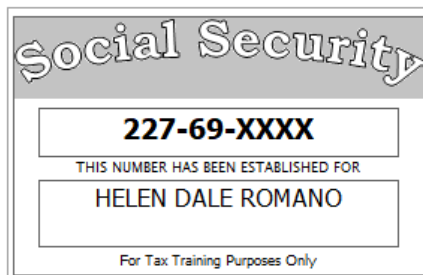
Part III Income: 4-Interest/Dividends, 11-Retirement Income, 13-Social Security, 15-Other (Life insurance)

Part IV Expenses: 4-Deductions (Medical, mortgage interest, taxes, and charity)

Tragedy struck the Romano household last year. Helen passed away on May 16, 2023, after a long battle with Parkinson’s disease. Steven’s daughter, Glenda, moved in to help her father in June. Glenda has a part-time job and earned \$6,800 last year, but she receives over half of her support from her father. She is single.

Steven received \$30,000 from Helen’s small life insurance policy and donated half of it to the local hospice society, a qualified Section 501 (c) (3) charity. With the large donation and increased medical expenses for Helen, Steven believes he can itemize deductions and provides the worksheet you provided him with when he made his appointment for your site. The long-term care insurance premiums on the worksheet were for Steven. His mortgage lender is Main St. Mortgage Co.

His checking account information came from his phone: Navy FCU, RTN 256074974, Acct # 100005692. He would like one half of any refund applied to next year’s taxes and the rest direct deposited. He would like direct debt if he owes.



FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name STEVEN C ROMANO		Box 2. Beneficiary's Social Security 506-00-XXXX
Box 3. Benefits Paid in 20XX \$19,790.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$19,790.80
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$17,112.00 Medicare Part B premiums deducted from your benefits \$1,978.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$2,678.80 Benefits for 20XX \$19,790.80 Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld \$700.00 Box 7. Address STEVEN C ROMANO 1567 LAKESIDE DR YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 506-00-XXXXA

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)		20XX		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NATIONAL PENSION SERVICES MANNING CORP RETIREMENT FUND PO BOX 1500 STLOUIS MO 63103-1500		1 Gross distribution \$36,550.00	2a Taxable amount \$33,362.00		Total Distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS		
PAYER'S TIN 23-220XXXX		2b Taxable amount not determined. <input type="checkbox"/>							3 Capital gain (included in box 2a).
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal STEVEN C ROMANO 1567 LAKESIDE DR YC, YS, YZIP		5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %			
RECIPIENT'S TIN 506-00-XXXX		9a Your percentage of total distribution %	9b Total Employee Contributions \$69,070.00	10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>			14 State tax withheld \$735.00
Account number (see instructions) 777371009		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution				
Form 1099-R									

<input type="checkbox"/> CORRECTED (if checked)						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 Telephone no. LIBERTY NATIONAL LIFE INSURANCE PO BOX 7800 JACKSONVILLE FL 32209-7800			1 Gross distribution \$145,670.00		<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-R	
			2a Taxable amount			
PAYER'S TIN 84-550XXXX			RECIPIENT'S TIN 506-00-XXXX		2b Taxable amount not determined. <input checked="" type="checkbox"/> Total Distribution <input checked="" type="checkbox"/>	
			3 Capital gain (included in box 2a).		4 Federal income tax withheld	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal STEVEN C ROMANO 1567 LAKESIDE DR YC, YS, YZIP			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities	
			7 Distribution Code(s) 6		IRA/ SEP/ SIMPLE <input type="checkbox"/>	
9a Your percentage of total distribution %			9b Total Employee Contributions			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld		15 State/Payer's state no.
16 State distribution			17 Local tax withheld			18 Name of locality
19 Local distribution			Form 1099-R			

<input type="checkbox"/> CORRECTED (if checked)						Interest Income
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NAVY FEDERAL CREDIT UNION PO BOX 3000 MERRIFIELD VA 22119			Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-INT	
			1 Interest income \$130.00			
PAYER'S TIN 53-011XXXX			RECIPIENT'S TIN 506-00-XXXX		2 Early withdrawal penalty \$35.00	
			3 Interest on US Savings Bonds and Treas. obligations		Copy B For Recipient	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code STEVEN C ROMANO 1567 LAKESIDE DR YC, YS, YZIP			4 Federal income tax withheld		5 Investment expenses	
			6 Foreign Tax Paid		7 Foreign Country or US possession	
FATCA filing requirement <input type="checkbox"/>			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		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	
Account number (see instructions) 8345-199967			14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no.
17 State tax withheld			Form 1099-INT			

20XX Itemized Deductions (Sch A) Worksheet (type-in fillable)

I donated a vehicle worth more than \$500 I made more than \$5,000 of noncash donations
 I paid interest on borrowings for investments I repaid income (taxed in prior year) over \$3,000

If you checked any of the above, please stop here and speak with one of our Counselors.

If none is checked: enter your totals below for each expense – we do not need the details. Please ask if you are unsure or have any questions.

Your name: Steven Romano

MEDICAL EXPENSES you paid for yourself or your dependent that were not reimbursed		STATE/LOCAL TAXES	
Insurance* (specify)	\$	State/local income tax paid (other than through withholding)	\$
Dental	\$ 935	Sales tax on car or home improvement purchases	\$
Long term care	\$ 1,950.00	Real estate taxes (not service fees like garbage or sewer)	\$ 4,316.45
	\$	Personal property (e.g. tax portion of car registration)	\$ 169
*Not paid pre-tax from paycheck for health, dental, vision, long-term care. Provide Form 1095-A from Marketplace if received.		Other taxes paid (specify):	\$
Doctors, dentist, etc.	\$ 2,367.52		\$
Hospital, medically needed care facility, etc.	\$ 3,145.21		\$
Prescriptions (even if filled with over the counter meds)	\$ 1,378.55	INTEREST	
Medical aids (canes, glasses, etc.)	\$ 300	Home mortgage interest - on main home	\$ 7,950.87
COVID protective items	\$	- on second loan or home	\$
Other (specify):	\$	Loan balance owed at Jan 1 or date acquired (Form 1098):	\$ 174,035.78
Lodging - 5 nights	\$ 575	Amount of loan used to buy, build, or improve home, if less than the full amount	\$
Parking	\$ 296.78	Mortgage insurance required by lender	\$ 750
Bus or car service	\$	Year loan originated	Yr: 2001
Medical miles Jan - Jun	983 mi.	Other (specify):	\$ 654.99
Medical miles Jul - Dec	mi.	Car loan	
CHARITY (you need to keep evidence of each; if \$250 or more, must be in writing from charity)		OTHER:	
Cash contributions (total)	\$ 17,850	Gambling losses/expenses	\$
Other than cash, specify name of charity (no appreciated items):	(provide thrift store value) \$ 325	Other (specify):	\$ 3,300
Salvation Army	\$ 325	Funeral expenses	
	\$		
	\$		
Charitable miles	mi.		

We'll use your 2023 federal standard deduction shown below if more than your itemized deductions above (if blind, add \$1,850 or \$1,500 if married):

Single	\$13,850	Married	\$27,700	HOH	\$20,800
Single (65+)	\$15,700	Married (one 65+)	\$29,200	HOH (65+)	\$22,650
		Married (both 65+)	\$30,700		

During your interview you note the following:

- Steven states he has a letter acknowledging his \$15,000 donation to the Hospice.
- The five nights of lodging were for the Romanos to visit an out-of-town specialty clinic for Helen's Parkinson's treatment.
- All medical miles were from 1/1 to 5/31/23.

Use Salisbury, NC Zip Code for sales tax - 28145

Romano Supplemental Exercise – Lump sum Social Security

Lump sum Social Security is seldom encountered at our tax sites; however, it is in scope for Tax-Aide. This supplement allows volunteers to refresh their knowledge and practice TaxSlayer entry for this topic. Add Helen’s Social Security information to the return.

Helen filed for disability benefits in 2021 and received lump-sum Social Security benefits covering two prior years, as well as the current year. Steven started receiving Social Security in 2022. They received no tax-exempt income in any prior year. Their prior year information is as follows:

2022 -- MAGI \$35,160 -- SSA Payments received \$17,080 -- taxable SS benefits \$5,850

2021-- MAGI \$34,790 -- SSA Payments received \$0.00 -- taxable SS benefits \$0.00

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
20XX		<input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name HELEN D ROMANO		Box 2. Beneficiary's Social Security 227-69-XXXX	
Box 3. Benefits Paid in 20XX \$30,524.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$30,524.00	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit	\$29,782.00		
Medicare Part B premiums deducted from your benefits	\$742.00		
Medicare Prescription Drug premiums (Part D) deducted from your benefits			
Total Additions	\$742.00	Box 6. Voluntary Federal Income Tax Withheld	
Benefits for 20XX	\$5,354.00		
Benefits for 20XX-1	\$12,685.00	Box 7. Address HELEN D ROMANO 1567 LAKESIDE DR YC, YS, YZIP	
Benefits for 20XX-2	\$12,485.00		
Benefits for 20XX-3			
		Box 8. Claim Number (use this number if you need to contact SSA) 227-69-XXXXA	
Form SSA-1099-SM			

Form **13614-C**
(October 2023)

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

OMB Number
1545-1964

You will need:

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

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name GUNTHER		M.I. H	Last name SAHLBERG		Best contact number 775-984-0290		Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name MARYANNE		M.I. L	Last name MASON-SAHLBERG		Best contact number 775-984-6631		Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 429 CRYSTAL VIEW CT				Apt #	City YOUR CITY		State YOUR STATE	ZIP code YOUR ZIP
4. Your Date of Birth 5/26/1950		5. Your job title RETIRED		6. Last year, were you:			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 10/30/1955		8. Your spouse's job title HOMEMAKER		9. Last year, was your spouse:			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			c. Legally blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				GSAHL228@COMCAST.NET				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form. Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Interview Notes

The Sahlbergs marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 4-Interest/Dividends, 9-Stock sales, 11-Retirement income, 13-Social Security, 15-LTC payments

Part IV Expenses: 4-Deductions (Charity)

Part V Life Events: 8-Capital loss carryover

The Sahlbergs have come to your site for years. When you start their return, carryforward information shows a dependent grandson. The Sahlbergs state that that the grandson is no longer a dependent since he graduated from high school and joined the military in December 2022.

Following a serious illness, Maryanne was diagnosed chronically ill and eligible to use her qualified LTC insurance. She received payments for 50 days while in a rehab facility. The cost of Maryanne’s long-term care was \$400 per day for qualified LTC services prescribed by her primary care practitioner.

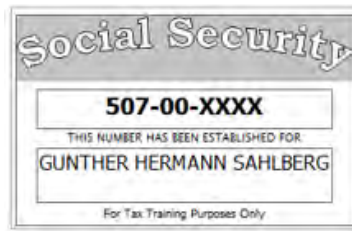
The Sahlbergs did not bring their Social Security statements, but they accessed them through their accounts on SSA.GOV and you note the information which you record in their intake booklet:

Gunther: Box 5 (Net Benefits) \$21,754; Box 6(Federal Withholding) \$1,200, Medicare \$1,978.80

Maryanne: Box 5 (Net Benefits) \$10,877; Box 6(Federal Withholding) Blank, Medicare \$1,978.80

Gunther has a document from Davenport Trust Company showing that \$6,000 from his IRA was paid directly to his church and that he has a letter from his church confirming the donation. He also confirmed that he had always deducted all his IRA contributions and had made no deductible contributions in any year since turning 70 1/2.

They did not bring a check. They brought last year’s return that shows that the Bank of America routing number is 121000358 and the checking account is 2390001267. It is still a good account.



<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LIFE CARE INSURANCE COMPANY 1598 BROADWAY FAIRVIEW KY 42221		1 Gross Long-Term care benefits paid <p style="text-align: center;">\$21,000.00</p>	OMB No. 1545-1519 <p style="font-size: 2em; font-weight: bold; text-align: center;">20XX</p>	Long-Term Care and Accelerated Death Benefits	
		2 Accelerated Death benefits paid	Form 1099-LTC		
PAYER'S TIN <p style="text-align: center;">28-566XXXX</p>	POLICYHOLDER'S TIN <p style="text-align: center;">229-41-XXXX</p>	3 <input checked="" type="checkbox"/> Per Diem <input type="checkbox"/> Reimbursed Amount		INSURED'S TIN <p style="text-align: center;">229-41-XXXX</p>	Copy B For Policyholder <small>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 item is required to be reported and the IRS determines that it has not been reported.</small>
POLICYHOLDER'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MARYANNE L MASON-SAHLBERG 429 CRYSTAL VIEW CT YC, YS, YZIP		INSURED'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MARYANNE L MASON-SAHLBERG 429 CRYSTAL VIEW CT YC, YS, YZIP			
Account number (see instructions) 167-0098-4539	4. Qualified contract <input checked="" type="checkbox"/> (optional)	5. (optional) <input checked="" type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified <p style="text-align: center;">04/16/20XX</p>		
Form 1099-LTC					

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LIBERTY RETIREE SERVICES TRI-STATE CONSTRUCTION PENSION FUND PO BOX 930 FAIRVIEW KY 42221-0930		1 Gross distribution <p style="text-align: center;">\$24,789.00</p>	<p style="font-size: 2em; font-weight: bold;">20XX</p>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
		2a Taxable amount <p style="text-align: center;">\$22,209.00</p>			
		2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. <small>This information is being furnished to the IRS</small>	
		3 Capital gain (included in box 2a).	4 Federal income tax withheld <p style="text-align: center;">\$2,150.00</p>		
PAYER'S TIN <p style="text-align: center;">34-663XXXX</p>	RECIPIENT'S TIN <p style="text-align: center;">507-00-XXXX</p>	5 Employee contributions/ Designated Roth contributions or <p style="text-align: center;">\$2,580.00</p>			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GUNTHER H SAHLBERG 429 CRYSTAL VIEW CT YC, YS, YZIP		7 Distribution Code(s) <p style="text-align: center;">7</p>	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other <p style="text-align: center;">%</p>	
		9a Your percentage of total distribution <p style="text-align: center;">%</p>	9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <p style="text-align: center;">\$965.00</p>	15 State/Payer's state no. <p style="text-align: center;">YS63400XXXX</p>	16 State distribution <p style="text-align: center;">\$22,209.00</p>
Account number (see instructions) 189444-0072		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form 1099-R					

<input type="checkbox"/> CORRECTED (if checked)				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 Telephone no. DAVENPORT TRUST CO 901 EAST CARY ST - 12TH FLOOR RICHMOND VA 23219			1 Gross distribution	20XX	Form 1099-R
			2a Taxable amount		
PAYER'S TIN 54-183XXXX			2b Taxable amount not determined. <input checked="" type="checkbox"/>		Total Distribution <input type="checkbox"/>
			3 Capital gain (included in box 2a).		4 Federal income tax withheld \$950.00
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GUNTHER H SAHLBERG 429 CRYSTAL VIEW CT YC, YS, YZIP			5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	
RECIPIENT'S TIN 507-00-XXXX			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input checked="" 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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$115.00	15 State/Payer's state no. YS63411XXXX	16 State distribution \$10,950.00
Account number (see instructions) 169-007-64977		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form 1099-R					

Copy B
Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

This information is being furnished to the IRS

Davenport & Company LLC 901 East Cary St - 12th Floor Richmond VA 23219 Account No. 111-227 Payer's TIN: 54-183XXXX		20XX TAX INFORMATION SUMMARY		TAX REPORTING STATEMENT Gunther Sahlberg and Maryanne Mason Sahlberg 429 crystal view ct, YC, YS, YZIP Recipient ID No. 507-00-XXXX	
Form 1099-DIV Dividends and Distributions Copy B for Recipient (OMB NO. 1545-0110)		Form 1099-INT Interest Income Copy B for Recipient (OMB NO. 1545-0112)			
Box	Amount	Box	Amount	Amount	Amount
1a	Total Ordinary Dividends	1	Interest Income	378.61	
1b	Qualified Dividends	2	Early Withdrawal Penalty	0.00	
2a	Total Capital Gain Distributions (Includes 2b - 2d)	3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00	
2b	Unrecaptured 1250 Gain	4	Federal Income Tax Withheld	0.00	
2c	Section 1202 Gain	5	Investment Expenses	0.00	
2d	Collectibles (28%) Gain	6	Foreign Tax Paid	0.00	
2e	Section 897 ordinary dividends	7	Foreign Country or U.S. Possession	0.00	
2f	Section 897 capital gain	8	Tax-Exempt Interest	922.83	
3	Nondividend Distributions	9	Specified Private Activity Bond Interest	0.00	
4	Federal Income Tax Withheld	10	Market Discount	0.00	
5	Section 199A Dividends	11	Market Discount on Noncovered Securities	0.00	
6	Investment Expenses	11	Bond Premium	256.97	
7	Foreign Tax Paid	12	Bond Premium on Tax-Exempt Bond	0.00	
8	Foreign Country/U.S. Possession:	13	Bond Premium on tax Exempt Bonds		
9	Cash Liquidation Distributions	15	State		YS
10	Non-Cash Liquidation Distributions	16	State Identification No.		XXXX
11	FATCA filing requirement	17	State Tax Withheld		0.00
12	Exempt-Interest Dividends		FATCA filing requirement		
13	Specified Private Activity Bond Interest Dividends				
14	State				
15	State Identification No				
16	State Tax Withheld				
Summary of Proceeds, Gains & Losses, Adjustments and Withholding					
Term	Form 8949 type	Proceeds	Cost basis	Wash Sale loss disallowed	Net Gain or Loss(-)
Short	A (basis reported to IRS)	7,453.98	7,117.88	226.80	562.90
Short	B (basis not reported to IRS)				
Short	C (Form 1099-B not received)				
	Total Short-Term	7,453.98	7,117.88	226.80	562.90
Long	D (basis reported to IRS)	29,653.89	26,764.67		2,889.22
Long	E (basis not reported to IRS)	6,540.87	7,780.56		(1,239.69)
Long	F (Form 1099-B not received)				
	Total Long-Term	36,194.76	34,545.23		1,649.53
	Grand Total	43,648.74	41,663.11	226.80	2,212.43

This is page 2 of 19 of the Sahlberg's broker statement. A review of the complete broker statement has verified that the summary figures agree and the summary contains all the information required for the federal return. The broker statement indicates that the purchases and sales were made on various dates. The last sales date was 8/16/2023. The tax-exempt income is taxable in your state. Their 2022 return shows \$5,685 long-term capital loss carryover.

To think about: The Sahlbergs are worried about the cost of future care for Maryanne. They ask you if she is confined to a nursing home or rehab facility after her long-term care benefits run out, will any of her expenses be deductible as medical expenses?

Sahlberg Supplemental Exercise – Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer

Occasionally, a third party comes to a site to file a tax return for a deceased tax payer requiring Form 1310. This supplement allows volunteers to refresh their knowledge and practice TaxSlayer entry for this topic. Enter the following information in the Sahlberg return: The Sahlbergs passed away on January 4, 2024 while returning from a visit with their family. Their daughter, Mary Carter, has come to your site to file their 2023 return. Her address is 1621 Adams Ct, YC,YS, YZIP and her SSN is 572-00-XXXX. She has not been appointed by a court. The Sahlbergs had a will. After further discussion, Mary has confirmed that nobody has been or will be appointed as a personal representative for the Sahlbergs' estates by the court. She also agrees that she will pay out the refund according to the laws of her parents' state of residence.

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name GAN	M.I. N	Last name THAM	Best contact number 307-551-8702	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name STEPHANI	M.I. M	Last name SWANSON	Best contact number 307-534-1591	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 7845 ROBIN HOOD CT		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 1/17/1952	5. Your job title RETIRED	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 5/27/1957	8. Your spouse's job title LIBRARIAN	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death _____

Divorced Legally Separated Widowed

2. List the names below of:

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						

Interview Notes

Gan and Stephani marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages,11-Retirement income, 13-Railroad Retirement

Part IV Expenses: 2-Contributions to retirement account (IRA), 4-Deductions (Charity, Taxes)

Part V Life Events: 5-Install energy-efficient home items

Gan is a railroad retiree. He retired from the railroad in 2013 and received his first payment May 1, 2013. His annuity is joint and survivor.

Stephani works part time at the local library. Stephani contributed \$1,000 to her traditional IRA for 2023.

They made improvements to their primary residence in 2023, including replacing insulation in their attic (insulation cost \$350) and purchasing a new energy-efficient central air conditioner (\$4,489) and energy efficient gas furnace (\$3,766). The central air conditioner and furnace each have a manufacturer’s certification that they are rated highest efficiency by the CEE.

They paid \$2,700 in property tax and they donated \$3,600 to their church which was sent from Gan’s IRA by Hastings Investments. Gan says that he has a letter of acknowledgement from the church. He confirms that he deducted all the contributions he made to his IRA over the years He made no deductible contributions to his IRA since turning 70 1/2.

They would like direct deposit if due a refund and will send a check if they owe.

The image shows two Social Security cards and a check stub. The first card is for Gan Nhat Tham with ID number 508-00-XXXX. The second card is for Stephani Maria Swanson with ID number 573-78-XXXX. Both cards are marked "For Tax Training Purposes Only". Below the cards is a check stub from Morning Star Credit Union, payable to Gan Nhat Tham and Stephani Maria Swanson at 7845 Robin Hood Ct, YC, YS, YZIP. The check number is 1234. The stub includes fields for "PAY TO THE ORDER OF", "\$", and "DOLLARS". At the bottom, it lists the account number 325070760, the routing number 987123654, and the check number 1234.

PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092		20XX		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Gross Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX		\$21,444.00	
1. Claim Number and Payee Code 235590		4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 20XX			
2. Recipient's Identification Number 508-00-XXXX		5. Net Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX		\$21,444.00	
Recipient's Name, Address, City, State and ZIP Code GAN NHAT THAM 7845 ROBIN HOOD CT YC, YS, YZIP		6. Workers Compensation Offset in 20XX			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-1			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-2			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 20XX-2			
		10. Federal Income Tax Withheld		11. Medicare Premium \$1,978.80	

Form **RRB-1099**

PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092		20XX		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Employee Contributions		\$81,673.00	
1. Claim Number and Payee Code 235590		4. Contributory Amount Paid		\$26,578.00	
2. Recipient's Identification Number 508-00-XXXX		5. Vested Dual Benefit			
Recipient's Name, Address, City, State and ZIP Code GAN NHAT THAM 7845 ROBIN HOOD CT YC, YS, YZIP		6. Supplemental Annuity			
		7. Total Gross Paid		\$26,578.00	
		8. Repayments			
		9. Federal Income Tax Withheld		\$3,930.00	
				11. Country 12. Medicare Premium Total	

Form **RRB-1099-R**


PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092		20XX		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Gross Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX		\$10,728.00	
1. Claim Number and Payee Code 235590		4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 20XX			
2. Recipient's Identification Number 573-78-XXXX		5. Net Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX		\$10,728.00	
Recipient's Name, Address, City, State and ZIP Code STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT YC, YS, YZIP		6. Workers Compensation Offset in 20XX			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-1			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-2			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 20XX-2			
		10. Federal Income Tax Withheld		11. Medicare Premium \$1,978.80	

Form **RRB-1099**

PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092		20XX		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Employee Contributions			
1. Claim Number and Payee Code 235590		4. Contributory Amount Paid		\$9,135.00	
2. Recipient's Identification Number 573-78-XXXX		5. Vested Dual Benefit			
Recipient's Name, Address, City, State and ZIP Code STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT YC, YS, YZIP		6. Supplemental Annuity			
		7. Total Gross Paid		\$9,135.00	
		8. Repayments			
		9. Federal Income Tax Withheld		\$1,500.00	
				11. Country 12. Medicare Premium Total	

Form **RRB-1099-R**

<input type="checkbox"/> CORRECTED (if checked)		20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. HASTING INVESTMENTS 45 ROCKHURST WAY PROVIDENCE RI 02904			1 Gross distribution \$6,400.00	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS	
			2a Taxable amount \$6,400.00		
			2b Taxable amount not determined. <input checked="" type="checkbox"/> Total Distribution <input type="checkbox"/>		
PAYER'S TIN 50-811XXXX		RECIPIENT'S TIN 508-00-XXXX	3 Capital gain (included in box 2a).	4 Federal income tax withheld \$600.00	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GAN NHAT THAM 7845 ROBIN HOOD CT YC, YS, YZIP			5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	
			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input checked="" 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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$110.00	15 State/Payer's state no. YS47843XXXX	16 State distribution \$6,400.00
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form 1099-R					

a. Employee's social security number 573-78-XXXX		Save accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile				
b. Employer identification number (EIN) 93-453XXXX		1. Wages, tips, other compensation \$8,750.00	2. Federal income tax withheld \$800.00			
c. Employer's name, address, and ZIP code MARION COUNTY 13 CAPITAL ST YC, YS, YZIP		3. Social security wages \$8,750.00	4. Social security tax withheld \$542.50			
		5. Medicare wages and tips \$8,750.00	6. Medicare tax withheld \$126.88			
		7. Social security tips	8. Allocated tips			
d. Control number 1677733009		9.	10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT YC, YS, YZIP		11. Nonqualified plans				
		12a. See instructions for box 12				
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b.			
		14. Other				
15. State YS	Employer's state ID number 75889XXXX	16. State wages, tips, etc. \$8,750.00	17. State income tax 120.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

Tham Supplemental Exercise – Sale of home

Home sales are rarely encountered at our tax sites. However, they can be in scope for Tax-Aide. This supplement allows volunteers to refresh their knowledge and practice TaxSlayer entry for this topic. Enter the following information in the Tham return.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0997		20XX Form 1099-S	Proceeds From Real Estate Transactions
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number US BANK NATIONAL ASSOCIATION 4801 FREDERICA ST OWENSBORO KY 42301		1 Date of closing 06/25/20XX	2 Gross proceeds \$ 325,600		
FILER'S TIN 31-0841368	TRANSFEROR'S TIN 508-00-XXXX	3 Address (including city, state, and ZIP code) or legal description 14 SEA SHORE DR VIRGINIA BEACH VA 23456		Copy B For Transferor 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 item is required to be reported and the IRS determines that it has not been reported.	
TRANSFEROR'S name GAN N THAM & STEPHANI M SWANSON		4 Transferor received or will receive property or services as part of the consideration (if checked) <input type="checkbox"/>			
Street address (including apt. no.) 7845 ROBIN HOOD CT		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code YC, YS, YZIP		6 Buyer's part of real estate tax \$ 795.00			
Account number (see instructions) 237-0001267		Form 1099-S (keep for your records)		www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service	

Last year they sold a small vacation home that they and their family had used for several years. During your interview, you learn the following: Gan and Stephani purchased this beach cottage in September 2006 for \$239,000 to use as a summer vacation home for themselves and their adult children and their families. They and their family would usually stay there for 3-6 weeks in the summer and various other short stays. They did not rent it to anyone.

They made several improvements to the cottage and provide you with the following summary (rounded to nearest dollar):

- Roof and drywall repairs in February 2007 – \$950
- Complete kitchen and bathroom renovation in the fall of 2007 – \$28,456
- Added a deck in front of house in 2008 – \$6,596
- Added a carport in 2012 - \$15,789
- Painted exterior in March 2017 – \$3,600
- County assessment for street light installation 2011 which improved neighborhood safety and enhanced property values – \$1,500

Their closing statement shows they paid \$5,692.23 in expenses for the sale.

Gan states that they made an estimated payment of \$6,000 on September 13 to cover any tax liability from the sale.

Form **13614-C**
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name VAN	M.I.	Last name VINCENT	Best contact number 704-555-3478	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 456 OVERHILL RD		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 2/2/1981	5. Your job title ASST MANAGER		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure	
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) VANTHE MAN@GMAIL.COM				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form. Divorced Date of final decree **2011**

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
LARRY VINCENT	10/20/2005	SON	12	Y	Y	S	Y	N					

Interview Notes

Van marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”: Part

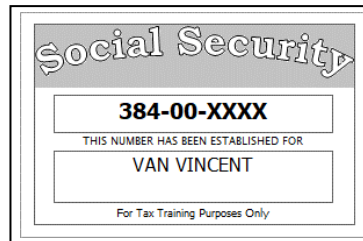
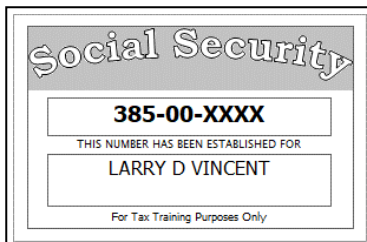
III Income: 1-Wages, 3-Scholarships

Part IV Expenses: 3-College or post-secondary educational expenses

Van and his ex-wife Penny were divorced in 2011. Van has full custody and has fully supported his son Larry since the divorce. Larry is still in high school.

Van is in his second year of college, working half-time toward an associate degree. In addition to the \$2,900 shown in box 1 of the 1098- T, Van paid \$200 for books required for his classes and \$500 for a laptop that he needs to turn in his assignments. Van provides a school record that shows the scholarship was an unrestricted grant.

Van has not completed 4 years of postsecondary education, never previously used the American Opportunity Credit, and never had a felony drug conviction.



a. Employee's social security number 384-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 20-867XXXX		1. Wages, tips, other compensation \$32,000.00		2. Federal income tax withheld \$1,000.00			
c. Employer's name, address, and ZIP code WALTON'S GROCERY 123 EAST STREET SALSBURY, NC 28145		3. Social security wages \$32,000.00		4. Social security tax withheld \$1,984.00			
		5. Medicare wages and tips \$32,000.00		6. Medicare tax withheld \$464.00			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code VAN VINCENT 456 OVERHILL RD YC, YS YZ		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 208112213	16. State wages, tips, etc. \$32,000.00	17. State income tax 900.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement				20XX			
Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

<input type="checkbox"/> CORRECTED (if checked)			
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number SALISBURY COMMUNITY COLLEGE 1 COLLEGE WAY SALISBURY NC 28145	1 Payments received for qualified tuition and related expenses <div style="text-align: right; font-size: 1.2em;">\$2,900.00</div>	OMB No. 1545-1574 <div style="text-align: center; font-size: 2em; font-weight: bold;">20XX</div>	Tuition Statement
FILER'S employer identification no. 20-756XXXX	STUDENT'S TIN 384-00-XXXX	2 3 If this box is checked, your educational institution has changed its reporting method for 20XX. <input type="checkbox"/>	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.
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code VAN VINCENT 456 OVERHILL RD YC, YS YZ	4 Adjustments made for a prior year 6 Adjustments to scholarships or grants for a prior year	5 Scholarships or grants <div style="text-align: right; font-size: 1.2em;">\$4,000.00</div>	
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. > <input type="checkbox"/> 9 Checked if a graduate student <input type="checkbox"/> 10 Ins. contract reimb./refund	
Form 1098-T			

Fill in this chart:

VINCENT 1	Taxable Grant	AOC Expenses	AGI	Taxable Income	Tax	EIC	Total AOC
Apply all expenses toward making scholarship tax-free							
Apply all expenses to AOC							
Use Bogart Education Calculator to maximize refund							

Supplemental Exercise – Vincent 2

After completing, confirming, and recording the results of the exercise above, remove the taxable scholarship and education expenses from the return. This time Van's son Larry is the college student— instead of Van. Larry is a full-time college sophomore, and one of his scholarships was for \$2,900 that was restricted to tuition and the other was an unrestricted grant of \$1,100. He paid \$200 for books required for his classes and \$500 for a laptop that he needs to turn in his assignments. He has never used the American Opportunity Credit and has never had a felony drug conviction. Larry did not have any income other than the scholarship. Complete both Larry and Van's tax returns.

<input type="checkbox"/> CORRECTED (if checked)			
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number SALISBURY COMMUNITY COLLEGE 1 COLLEGE WAY SALISBURY NC 28145		1 Payments received for qualified tuition and related expenses <div style="text-align: right;">\$2,900.00</div>	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1098-T
FILER'S employer identification no. <div style="text-align: center;">20-756XXXX</div>	STUDENT'S TIN <div style="text-align: center;">385-00-XXXX</div>	3 If this box is checked, your educational institution has changed its reporting method for 20XX. <input type="checkbox"/>	
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code LARRY D VINCENT 456 OVERHILL RD YC, YS YZ		4 Adjustments made for a prior year	5 Scholarships or grants <div style="text-align: right;">\$4,000.00</div>
		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. > <input type="checkbox"/>
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund
Form 1098-T			

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.

Fill in this chart:

VINCENT 2	Taxable Grant	AOC Expenses	AGI	Taxable Income	Tax	EIC	Total AOC
Apply all expenses toward making scholarship tax-free							
Apply all expenses to AOC							
Use Bogart Education Calculator to maximize refund							

Supplemental Exercise – Vincent 3

Same as Supplemental Exercise 2, except that Larry also had earned income of \$9,000, working as a software coder, all his scholarships and grants were unrestricted, and the total scholarship amount increased to \$5,000. Larry paid \$200 for books required for his classes and \$500 for a laptop that he needs to turn in his assignments. Larry has never used the American Opportunity Credit and never had a felony drug conviction. He saved most of his earnings so he can get an apartment next year. Complete both Larry and Van's tax returns. In determining Larry's status for the kiddie tax, assume that his \$9,000 of earned income was less than one-half of his support. Instructors may want to explore what changes in the returns if Larry earned more than one-half of his support.

a. Employee's social security number 385-00-XXXX		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 91-703XXXX		1. Wages, tips, other compensation \$9,000.00		2. Federal income tax withheld \$.00			
c. Employer's name, address, and ZIP code BETA SOFTWARE DEVELOPMENT GROUP 214 STARTUP CIRCLE YC,YS YZIP		3. Social security wages \$9,000.00		4. Social security tax withheld \$558.00			
		5. Medicare wages and tips \$9,000.00		6. Medicare tax withheld \$130.50			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code LARRY D VINCENT 456 OVERHILL RD YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 209112213	16. State wages, tips, etc. \$9,000.00	17. State income tax .00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 20XX</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

<input type="checkbox"/> CORRECTED (if checked)				Tuition Statement 20XX Form 1098-T			
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number SALISBURY COMMUNITY COLLEGE 1 COLLEGE WAY SALISBURY NC 28145		1 Payments received for qualified tuition and related expenses \$2,900.00				OMB No. 1545-1574	
FILER'S employer identification no. 20-756XXXX	STUDENT'S TIN 385-00-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 20XX. <input type="checkbox"/>		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.			
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code LARRY D VINCENT 456 OVERHILL RD YC, YS YZ		4 Adjustments made for a prior year				5 Scholarships or grants \$5,000.00	
		6 Adjustments to scholarships or grants for a prior year				7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. <input type="checkbox"/>	
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb./refund			
Form 1098-T							

Fill in this chart:

VINCENT 3		Taxable Grant	AOC Expenses	AGI	Taxable Income	Tax	EIC	Total AOC
Van	Larry							
Apply all expenses to make scholarship tax-free	V							
	L							
Apply all expenses to AOC	V							
	L							
Use Bogart Education Calculator to maximize refund	V							
	L							

To think about:

- What level of taxable scholarship income triggers Form 8615 – Kiddie Tax for Larry?
- Now that Larry has some compensation, could he make a deductible IRA contribution? If so, how would that impact his and Van’s returns.

Form **13614-C**
(October 2023)

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

OMB Number
1545-1964

You will need:

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

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name ANDREW	M.I. M	Last name WRIGHT	Best contact number 841-555-1234	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name JANE	M.I.	Last name WRIGHT	Best contact number 841-555-6743	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 516 WINGATE RD		Apt #	City YOUR CITY	State YOURSTATE ZIP code YOUR ZIP
4. Your Date of Birth 2/17/1976	5. Your job title LAB TECHNICIAN		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 7/1/1964	8. Your spouse's job title TECH WRITER		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure	
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) WRIGHT145@GMAIL.COM				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Date of final decree _____

Divorced Date of separate maintenance decree _____

Legally Separated Year of spouse's death _____

Widowed _____

2. List the names below of:

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

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
JOHN WRIGHT	5/15/10	SON	12	Y	Y	S	Y	N					

Interview Notes

The Wrights marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

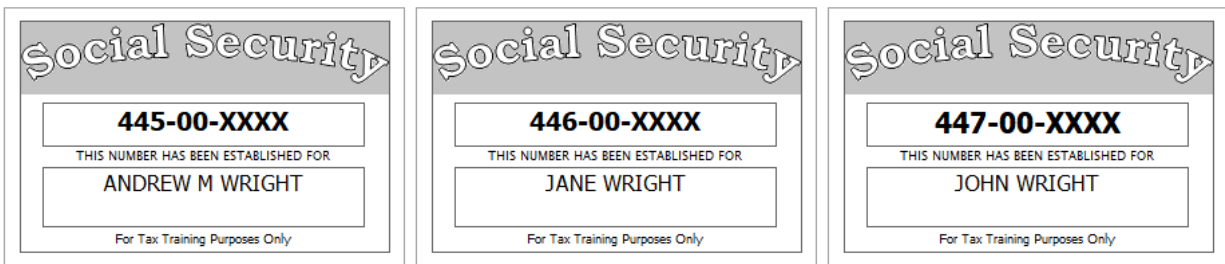
Part III Income: 1-Wages

Part V Life Events: 1-Health Savings Account (HSA)


For all of 2023, Andrew had family coverage in a high deductible health plan at work. Jane’s mother gave Jane \$3,000 to contribute to her HSA, which she did. Andrew believes he maxed their HSA contribution by contributing \$5,750* to his HSA.


Andrew and Jane have \$2,000 qualified medical expenses paid in 2023 to offset the distributions they took from their HSAs.

*If using Practice Lab 2022, use \$5,300 for Andrew’s HSA Contribution.



ANDREW WRIGHT JANE WRIGHT 516 WINGATE ROAD YOUR CITY, YOUR STATE, YOUR ZIP	1234 _____ \$ _____ DOLLARS
PAY TO THE ORDER OF _____ Your Bank _____ Bank City, State, ZIP Code _____ For _____	
: 325070760 : 987123654 1234	

		a. Employee's social security number 445-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
				OMB No. 1545-0008					
b. Employer identification number (EIN) 44-2XXXXXX				1. Wages, tips, other compensation \$36,765.11		2. Federal income tax withheld \$1,268.23			
c. Employer's name, address, and ZIP code DILLARD TECHNOLOGY 1134 FRIENDLY BLVD, N.W. TAMPA FL 33635				3. Social security wages \$37,923.65		4. Social security tax withheld \$2,351.27			
				5. Medicare wages and tips \$37,923.65		6. Medicare tax withheld \$549.89			
				7. Social security tips		8. Allocated tips			
d. Control number				9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code		Last name		Suff.		11. Nonqualified plans		12a. See instructions for box 12	
ANDREW WRIGHT 516 WINGATE ROAD YOUR CITY, YOUR STATE, YZIP								D \$1,158.54	
						13. Statutory Employee Retirement Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$9,123.00	
						14. Other		12c.	
								12d.	
15. State YS	Employer's state ID number 1337695	16. State wages, tips, etc. \$36,765.11	17. State income tax 503.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name			
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return.									

		a. Employee's social security number 446-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
				OMB No. 1545-0008					
b. Employer identification number (EIN) 44-3XXXXXX				1. Wages, tips, other compensation \$22,465.56		2. Federal income tax withheld \$1,219.00			
c. Employer's name, address, and ZIP code REINHARDT TECHNOLOGY 74 LAWRENCE AVE ST PETERSBURG FL 33702				3. Social security wages \$22,465.56		4. Social security tax withheld \$1,392.86			
				5. Medicare wages and tips \$22,465.56		6. Medicare tax withheld \$325.75			
				7. Social security tips		8. Allocated tips			
d. Control number				9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code		Last name		Suff.		11. Nonqualified plans		12a. See instructions for box 12	
JANE WRIGHT 516 WINGATE ROAD YOUR CITY, YOUR STATE, YOUR ZIP									
						13. Statutory Employee Retirement Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.	
						14. Other		12c.	
								12d.	
5. State YS	Employer's state ID number 4437204	16. State wages, tips, etc. \$22,465.56	17. State income tax 675.89	18. Local wages, tips, etc.	19. Local income tax	20. Locality name			
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return.									

<input type="checkbox"/> CORRECTED (if checked)				
TRUSTEE'S/PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. BANK OF HSA 35 OAK LANE YC, YS YZIP		OMB No. 1545-1517 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
PAYER'S TIN 32-5XXXXXX	RECIPIENT'S TIN 445-00-XXXX	1 Gross Distribution \$250.00	2 Earnings on excess cont.	Copy B For Recipient This information is being furnished to the IRS.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal ANDREW WRIGHT 516 WINGATE ROAD YOUR CITY, YOUR STATE, YOUR ZIP		3 Distribution Code	4 FMV on date of death	
Account number (see instructions)		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
Form 1099-SA				

<input type="checkbox"/> CORRECTED (if checked)				
TRUSTEE'S/PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. BANK OF HSA 35 OAK LANE YC, YS YZIP		OMB No. 1545-1517 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
PAYER'S TIN 32-5XXXXXX	RECIPIENT'S TIN 446-00-XXXX	1 Gross Distribution \$1,750.00	2 Earnings on excess cont.	Copy B For Recipient This information is being furnished to the IRS.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JANE WRIGHT 516 WINGATE ROAD YOUR CITY, YOUR STATE, YOUR ZIP		3 Distribution Code	4 FMV on date of death	
Account number (see instructions)		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
Form 1099-SA				

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name TOM	M.I.	Last name ANDREWS	Best contact number 904-555-3456	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 134 MARSH VIEW PL		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 16 AUG 1993	5. Your job title COMPUTER TECHNICIAN		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) TANDREWS68@YAHOO.COM				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
SCOTT ANDREWS	12 MAY 1997	BROTHER	12	Y	Y	S	N	N					

Additional Information and Questions Related to the Preparation of Your Return

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

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice


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

User Note

This exercise requires an interview with the taxpayer. Certain information is missing or inconsistent. An interview will be conducted/demonstrated during classroom training (in person or virtually). Volunteers need to observe the interview and markup the Intake/Interview & Quality Review Sheet with the information necessary to complete the return. If completing this exercise independently, contact your Instructor to obtain a set of interview notes.

Driver's License (Tax Training Only)

License No. 20220518110843
 Name and Address
TOM ANDREWS
 12 MACON WAY
 YC/YS/YZIP



Birth Date 08/16/1993
 Issue Date 07/27/2022 Expiration Date 07/27/2027


Social Security

011-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

TOM ANDREWS

For Tax Training Purposes Only

		a. Employee's social security number 011-00-XXXX	Save. accurate, FAST! Use			Visit the IRS website at www.irs.gov/efile
b. Employer identification number (EIN) 13-0XXXXXX		1. Wages, tips, other compensation \$23,450.00		2. Federal income tax withheld \$2,000.00		
c. Employer's name, address, and ZIP code MARC TECKTRONICS PO BOX 717 CHARLOTTE NC 28202		3. Social security wages \$23,450.00		4. Social security tax withheld \$1,453.90		
		5. Medicare wages and tips \$23,450.00		6. Medicare tax withheld \$340.02		
		7. Social security tips		8. Allocated tips		
d. Control number		9.		10. Dependant care benefits		
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code TOM ANDREWS 12 MACON WAY YC/YS/YZIP		11. Nonqualified plans		12a. See instructions for box 12 DD \$4,300.00		
		13. Statutory Employee Retirement Plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.		
		14. Other		12c.		
		-----		12d.		
15. State YS	Employer's state ID number 911XXXXXX	16. State wages, tips, etc. \$23,450.00	17. State income tax 600.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
<p>Form W-2 Wage and Tax Statement 20XX</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>						

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NATIONS BANK 1125 S 12TH ST PHILADELPHIA PA 19102		Payer's RTN (optional)		OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1099-INT		Interest Income
		1 Interest income <div style="text-align: center;">\$550.00</div>				
		2 Early withdrawal penalty <div style="text-align: center;">\$55.00</div>				Copy B For Recipient
PAYER'S TIN <div style="text-align: center;">13-9XXXXXX</div>		RECIPIENT'S TIN <div style="text-align: center;">011-00-XXXX</div>		3 Interest on US Savings Bonds and Treas. obligations		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code TOM ANDREWS 12 MACON WAY YC/YS/YZIP		4 Federal income tax withheld		5 Investment expenses		
		6 Foreign Tax Paid		7 Foreign Country or US possession		
		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		17 State tax withheld -----
Account number (see instructions)				16 State Identification no. -----		
Form 1099-INT						

<input type="checkbox"/> CORRECTED (if checked)						
RECIPIENT'S/LENDER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number PEOPLES FEDERAL BANK PO BOX 54321 SAN DIEGO CA 92109				OMB. 1545-1576 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1098-E		Student Loan Interest Statement
RECIPIENT'S federal identification no. <div style="text-align: center;">13-6XXXXXX</div>		BORROWER'S social security number <div style="text-align: center;">011-00-XXXX</div>		1 Student loan interest received by lender <div style="text-align: center;">\$550.00</div>		
BORROWER'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code TOM ANDREWS 12 MACON WAY YC/YS/YZIP						Copy B For Borrower
Account number (see instructions)				2 If checked box 1 does not include loan origination fees and/or capitalized interest for loans made before September, 1 2004. <input type="checkbox"/>		
Form 1098-E						

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name TIANA	M.I.	Last name BAKER	Best contact number (202)555-1245	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 17 BEACH BLVD		Apt # 18	City YOUR CITY	State YOUR STATE	ZIP code YOUR ZIP
4. Your Date of Birth 6/15/88	5. Your job title NURSE		6. Last year, were you:		
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:	
10. Can anyone claim you or your spouse as a dependent?		11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?		12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)	

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2023? Yes No
 Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No
 Date of final decree **7/16/15**
 Legally Separated Date of separate maintenance decree _____
 Widowed Year of spouse's death _____

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

2. List the names below of:
 • everyone who lived with you last year (other than your spouse)
 • anyone you supported but did not live with you last year

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
MARY THOMAS	9/14/13	DAUGHTER	12	Y	Y	S	Y	N						

Check appropriate box for each question in each section

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

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

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

Additional Information and Questions Related to the Preparation of Your Return

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

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

Interview Notes

Tiana is a nurse. She has come to your site to have her tax return prepared. You have reviewed her Intake/Interview & Quality Review Sheet (I&I Sheet) and her tax documents. During your interview you note the following information (to reinforce interviewing skills, volunteers should markup the I&I Sheet as they review these notes):

Tiana has full custody of her daughter, Mary, who lived with her all year. She provides all of Mary's support. Tiana pays the full cost of maintaining her home. (Volunteers should complete the gray section on page 1 of the I&I Sheet).

Tiana forgot to mark an answer for "legally Blind". She is not blind.

She marked yes for Interest/Dividends. She did not receive a 1099-INT but has her year-end statement from the Medical Center Credit Union on her phone showing she received \$8.96 in interest on her savings account.

Tiana receives \$150 per month in alimony from her ex-spouse. Her original divorce decree has not been modified.

Tianna was solvent at the time of her cancellation of credit card debt.

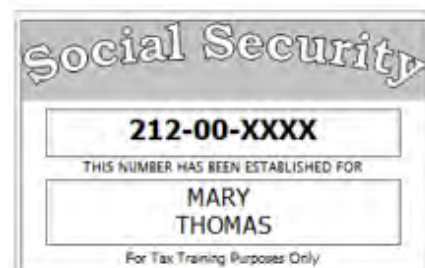
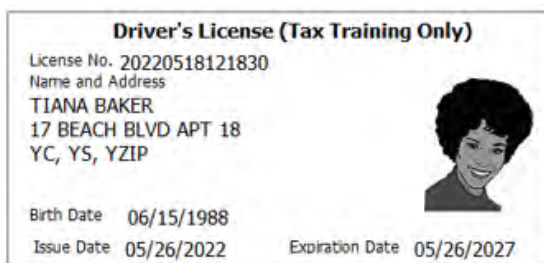
Tiana tells you that she had \$1,300 in gambling losses. She says she heard from friends that she can deduct those losses from her winnings. (After you receive training on gambling winning/losses, how would you answer her?)

She marked NO for "contributions to a retirement account," however you note that her W-2 block 12a shows contributions were made to her 401K.

Tiana indicated that she paid medical expenses and made charity contributions. She has a handwritten record showing: \$1,067 dental insurance, \$128.17 prescription co-pays, and her \$200 deductible; plus \$750 paid to various charities by check.

You note that the receipt for daycare expenses has Mary's last name as Baker. Tiana explains that the after-school program mistakenly used her last name instead of Mary's.

Tiana marked no for having purchased health Insurance from the Marketplace, however she has Form 1095-A. She explains she did not understand the question.



TIANA BAKER 1234

17 BEACH BLVD APT 18
YC, YS, YZIP

PAY TO THE ORDER OF _____ \$ _____
DOLLARS

MEDICAL CENTER CREDIT UNION
PO BOX 123
CITY, STATE ZIP

For _____
325070760 987123654 1234

RECEIPT

Clark County After School Program
14 Learning Way
YC, YS, YZIP
616-456-1289


EIN: 56-2XXXXXX

Received from _____ \$ 1,800.00
Eighteen Hundred and ^{NO}/₁₀₀ Dollars

For After school daycare for Mary Baker

Amount of account Cash
This payment Check
Balance due Money Order

Linda Johnson

a. Employee's social security number 012-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 89-6XXXXXX		1. Wages, tips, other compensation \$32,189.45		2. Federal income tax withheld \$3,400.00			
c. Employer's name, address, and ZIP code BAPTIST MEDICAL CENTER P.O. BOX 6700 INDIANAPOLIS IN 46204-6700		3. Social security wages \$34,189.45		4. Social security tax withheld \$2,119.75			
		5. Medicare wages and tips \$34,189.45		6. Medicare tax withheld \$495.75			
		7. Social security tips		8. Allocated tips			
d. Control number 76209886		9.		10. Dependant care benefits \$1,000.00			
e. Employee's first name and initial Employee's address and ZIP code TIANA BAKER 17 BEACH BLVD APT 18 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$2,000.00			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b.			
		14. Other BONUS 1,000.00		12c.			
				12d.			
15. State YS	Employer's state ID number 911XXXXXX	16. State wages, tips, etc. \$32,189.45	17. State income tax 989.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

<input type="checkbox"/> CORRECTED (if checked)		OMB No 1545-0238	
PAYER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code STATE LOTTERY COMMISSION PO BOX 1968 YC YS YZIP		1. Reportable winnings \$1,000.00	2. Date won 08/15/20XX
		3. Type of wager \$5 SCTCH OFF	4. Federal income tax withheld \$100.00
		5. Transaction	6. Race
		7. Winnings from identical wagers	8. Cashier
PAYER'S Federal identification number 88-1XXXXXX	Payer's Telephone number 804-564-1356	9. Winner's taxpayer identification no. 012-00-XXXX	10. Window
WINNER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code TIANA BAKER 17 BEACH BLVD APT 18 YC, YS, YZIP		11. First I.D.	12. Second I.D.
		13. State/Payer's state identification no. YS 14-1XXXXXX	14. State Winnings \$1,000.00
		15. State income tax withheld \$60.00	16. Local Winnings
		17. Local income tax withheld	18. Name of locality
20XX Form W2-G Certain Gambling Winnings			
This information is being furnished to the Internal Revenue Service Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.			
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.			
Signature >		Date >	
Form W-2G			

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-1424	
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. MEDICAL CENTER CREDIT UNION 139 WEST CENTER AVE YC, YS, YZIP		1 Date of Identifiable Event 04/16/20XX	20XX Form 1099-C
		2 Amount of debt discharged \$1,657.68	
		3 Interest if included in Box 2 \$256.98	
CREDITOR'S TIN 67-5XXXXXX		DEBTOR'S TIN 012-00-XXXX	
DEBTOR'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal code TIANA BAKER 17 BEACH BLVD APT 18 YC, YS, YZIP		5 If checked, the debtor was personally liable for repayment of this debt > <input checked="" type="checkbox"/>	
Account number (see instructions) XXXX-XXXX-XXXX-1259		6 Identifiable Event Code G	7 Fair market value of property
Form 1099-C			
Cancellation of Debt Copy B For Debtor This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.			

Form 1095-A Department of the Treasury Internal Revenue Service	Health Insurance Marketplace Statement > Do not attach to your tax return. Keep for your records. > Go to www.irs.gov/Form1095A for instructions and the latest information.		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	OMB No. 1545-2232 20XX
Part I Recipient Information				
1 Marketplace Identifier 12-002XXXX	2 Marketplace-assigned policy number 539836	3 Policy issuer's name METLIFE		
4 Recipient's name TIANA BAKER		5 Recipient's SSN 012-00-XXXX	6 Recipient's date of birth 06/15/1988	
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date 01/01/20XX	11 Policy termination date 12/31/20XX	12 Street address (including apartment number) 17 BEACH BLVD APT 18		
13 City or town, State or province, Country and ZIP or foreign postal code YC, YS, YZIP				
Part II Covered Individuals				
A Covered individual name B Covered individual SSN C. Date of birth D. Coverage start date E. Coverage termination date				
16 TIANA BAKER	012-00-XXXX	06/15/1988	01/01/20XX	12/31/20XX
17 MARY THOMAS	212-00-XXXX	09/14/2013	01/01/20XX	12/31/20XX
18				
19				
20				
Part III Coverage Information				
Month	A Monthly Enrollment Premiums	B Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit	
21 January	\$277.85	\$356.12	\$200.00	
22 February	\$277.85	\$356.12	\$200.00	
23 March	\$277.85	\$356.12	\$200.00	
24 April	\$277.85	\$356.12	\$200.00	
25 May	\$277.85	\$356.12	\$200.00	
26 June	\$277.85	\$356.12	\$200.00	
27 July	\$277.85	\$356.12	\$200.00	
28 August	\$277.85	\$356.12	\$200.00	
29 September	\$277.85	\$356.12	\$200.00	
30 October	\$277.85	\$356.12	\$200.00	
31 November	\$277.85	\$356.12	\$200.00	
32 December	\$277.85	\$356.12	\$200.00	
33 Annual Totals	\$3,334.20	\$4,273.44	\$2,400.00	

Form 1095-A

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name RAY	M.I. M	Last name CALDWELL	Best contact number 627-554-3807	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name MALLORY	M.I. S	Last name CALDWELL	Best contact number 627-556-3840	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 6744 NORTH ELM		Apt #	City YOUR CITY	State YOUR STATE
3. Mailing address 6744 NORTH ELM		City YOUR CITY		ZIP code YOUR ZIP
4. Your Date of Birth 3/15/1988	5. Your job title TEACHER	6. Last year, were you:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth 6/24/1990	8. Your spouse's job title HOMEMAKER	9. Last year, was your spouse:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) RAYANDMAL@GMAIL.COM				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

Divorced

Legally Separated

Widowed

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
JASON CALDWELL	5/16/2002	SON	4	Y	Y	S	Y	N						
NANCY HUGHES	2/27/1960	MOTHER	11	Y	Y	S	N	N						

Check appropriate box for each question in each section

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

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

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

Additional Information and Questions Related to the Preparation of Your Return

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

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

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



Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

User Note

This exercise requires an interview with the taxpayer. Certain information is missing or inconsistent. An interview will be conducted/demonstrated during classroom training (in person or virtually) to reinforce the interview skills discussed during the Andrews training exercise. Instructors can have volunteers pair up to practice interviewing or call on volunteers to ask interview questions. Volunteers need to observe the interview and markup the Intake/Interview & Quality Review Sheet with the information necessary to complete the return. If completing this exercise independently, contact your Instructor to obtain the interview notes.

Driver's License (Tax Training Only)		Driver's License (Tax Training Only)	
License No. 20220518124350		License No. 20180521141637	
Name and Address RAY M CALDWELL 6744 NORTH ELM YC, YS, YZIP		Name and Address MALLORY S CALDWELL 6744 NORTH ELM YC, YS, YZIP	
Birth Date 03/15/1988		Birth Date 06/24/1990	
Issue Date 02/23/2022	Expiration Date 02/23/2027	Issue Date 06/04/2022	Expiration Date 06/04/2027

social Security

013-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

RAY MARK CALDWELL

For Tax Training Purposes Only

social Security

113-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

MALLORY SARA HUGHES

For Tax Training Purposes Only

social Security

213-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

JASON CALDWELL

For Tax-Aide Training Purposes Only


social Security

313-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

NANCY HUGHES

For Tax-Aide Training Purposes Only

a. Employee's social security number 013-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 45-9XXXXXX		1. Wages, tips, other compensation \$34,800.00		2. Federal income tax withheld \$3,400.00			
c. Employer's name, address, and ZIP code CARSON COUNTY SCHOOL DISTRICT 34 WEST PINE CIR YC,YS, YZIP		3. Social security wages \$35,800.00		4. Social security tax withheld \$2,219.60			
		5. Medicare wages and tips \$35,800.00		6. Medicare tax withheld \$519.10			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code RAY M CALDWELL 6744 NORTH ELM YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 E \$1,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$8,956.00			
		14. Other		12c. C \$98.00			
				12d. W \$1,000.00			
15. State YS	Employer's state ID number 45-347XXXX	16. State wages, tips, etc. \$34,800.00	17. State income tax 900.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 20XX</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ACE FINANCIAL CORP 714 S MAIN ST CHERRYVILLE NC 28201		1 Total Ordinary Dividends \$413.61		OMB No. 1545-0110		Dividends and Distributions Copy B For Recipient 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.	
		1b Qualified Dividends \$267.50		20XX Form 1099-DIV			
		2a Total capital gain distr. \$187.90		2b Unrecap. Sec. 1250 gain			
PAYER'S TIN 72-6XXXXXX	RECIPIENT'S TIN 013-00-XXXX	2c Section 1202 gain		2d Collectables (28%) gain			
		2e Section 897 ordinary dividends		2f Section 897 capital gain			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code RAY M CALDWELL 6744 NORTH ELM YC, YS, YZIP		3 Nondividend distributions \$52.00		4 Federal income tax withheld			
		5 Section 199A dividends		6 Investment expenses			
		7 Foreign Tax Paid \$13.87		8 Foreign Country or US possession			
		9 Cash liquidation distributions		10 Noncash liquidation distribution			
		11 FATCA filing requirement <input type="checkbox"/>		12 Exempt-Interest dividends \$200.16		13 Specified private activity bond interest dividends	
Account number (see instructions) 87230976	2nd TIN not. <input type="checkbox"/>	15 State	14 State Identification no.	15 State tax withheld			
Form 1099-DIV							

<input type="checkbox"/> CORRECTED (if checked)						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 Telephone no. LIBERTY TRUST CORP PO BOX 1697 FAIRVIEW KY 42221			1 Gross distribution \$3,000.00	<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-R		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS
			2a Taxable amount \$3,000.00			
2b Taxable amount not determined. <input checked="" type="checkbox"/>		Total Distribution <input type="checkbox"/>				
3 Capital gain (included in box 2a).		4 Federal income tax withheld \$300.00				
PAYER'S TIN 63-2XXXXXX	RECIPIENT'S TIN 013-00-XXXX	5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal RAY M CALDWELL 6744 NORTH ELM YC, YS, YZIP			7 Distribution Code(s) 1	IRA/ SEP/ SIMPLE <input checked="" 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	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						

<input type="checkbox"/> CORRECTED (if checked)						Tuition Statement
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number OAKLAND UNIVERSITY 677 OAKLAND BLVD COLUMBUS OH 43216			1 Payments received for qualified tuition and related expenses \$10,200.00	<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1098-T		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. 10-8XXXXXX	STUDENT'S TIN 213-00-XXXX	3				
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code JASON CALDWELL 6744 NORTH ELM YC YS YZIP			4 Adjustments made for a prior year	5 Scholarships or grants \$6,700.00		
			6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. <input type="checkbox"/>		
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund			
Form 1098-T						

Caldwell Supplemental Exercise– Self-Employment Income

This supplement to the Young Married Couple exercise is a separate lesson on self-employment income. Add this information to the existing Caldwell tax return. Guidance for Instructors using this supplement is in the *Instructor’s Guide for Using the NTTC Workbook*.

Interview notes:

Mallory supplements the family income as a costumed storyteller. She visits a local daycare center twice a month and performs at children’s parties. She maintains meticulous income and expense records.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ABC DAY CARE INC PO BOX 1009 SAN DIEGO CA 91909		OMB No. 1545-0116 20XX Form 1099-NEC	Nonemployee Compensation
PAYER'S TIN 74-9XXXXXX		RECIPIENT'S TIN 113-00-XXXX	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.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MALLORY S CALDWELL 6744 NORTH ELM YC, YS, YZIP		1 Nonemployee compensation \$3,200.00	
		2	
		3	
		4 Federal income tax withheld	
		FATCA filing requirement <input type="checkbox"/>	
Account number (see instructions)	5 State tax withheld	6 State/Payer's state no.	7 State income
		-----	-----
Form 1099-NEC			

Mallory Caldwell –Summary of income and expenses:

Income:	ABC Daycare	\$3,200.00
	Children’s parties (paid in cash)	\$4,500.00
Expenses:	License/Fees	\$175.00
	Insurance	\$315.00
	Costumes	\$1,489.97
	Candy/prizes	\$245.89
	Books	\$161.17
	Advertising	\$250.00

Mileage (evenly spread throughout 2023): Commuting – 1,367, Business – 340, Other – 10,562

Car placed in service 3/23/2016

Mallory made a federal estimated tax payment of \$700.00 on June 13.

Form 13614-C (October 2023)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name MICHAEL	M.I. E	Last name DAVENPORT	Best contact number 619-555-2356	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name SOPHIA	M.I.	Last name DAVENPORT	Best contact number 619-555-2356	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 167 HOLLAND AVE		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 12/25/50	5. Your job title RETIRED POLICE OFFICER	6. Last year, were you:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth 3/17/54	8. Your spouse's job title RETIRED	9. Last year, was your spouse:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		c. Legally blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Date of final decree _____

Divorced Date of separate maintenance decree _____

Legally Separated Year of spouse's death _____

Widowed

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

2. List the names below of:

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						

Check appropriate box for each question in each section

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

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

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

Additional Information and Questions Related to the Preparation of Your Return

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

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

Interview Notes

The Davenports are retired seniors. Michael has come to your site to have their tax return prepared. You have reviewed the Intake/Interview & Quality Review Sheet (I&I Sheet) and tax documents. During your interview, you note the following information (to reinforce interviewing skills, volunteers should markup the I&I Sheet as they review these notes):

Michael has come alone to get their taxes prepared. His wife is legally blind and has difficulty reviewing documents. He understands that he must have his wife sign the Form 8879 before you can transmit their return to the IRS.

Michael states that Sophia was a victim of identity theft and provides the IRS letter showing the IP PIN 697329 for Sophia.

Michael’s pension indicates the taxable amount has not been determined. He states he retired as the Deputy Chief of the sheriff’s department on May 1, 2014, and elected a joint and survivor pension. He also has a letter from the sheriff’s department indicating that \$1,500 of his pension pays for a supplemental health insurance policy.

Michael provides Form 1098 for the mortgage and property tax for the home they bought when he retired. He provides a summary of additional expenses for possible itemized deductions

They live in an area that experienced several significant wildfires. Their home was not affected.

Michael indicates they would like direct deposit if they receive a refund. He shows you his bank account information using his mobile banking app on his phone: Vystar Credit Union, routing number: 263079276, account number: 10000004578.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
20XX		<input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name SOPHIA DAVENPORT		Box 2. Beneficiary's Social Security 214-00-XXXX	
Box 3. Benefits Paid in 20XX \$10,714.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$10,714.80	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$8,736.00 Medicare Part B premiums deducted from your benefits \$1,978.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$1,978.80 Benefits for 20XX \$10,714.80		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld Box 7. Address SOPHIA DAVENPORT 167 HOLLAND AVE YC YS YZIP Box 8. Claim Number (use this number if you need to contact SSA) 214-00-XXXXA	
Benefits for 20XX-1			
Benefits for 20XX-2			
Benefits for 20XX-3			

Form SSA-1099-SM

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

20XX

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

Box 1. Name MICHAEL E DAVENPORT		Box 2. Beneficiary's Social Security 014-00-XXXX	
Box 3. Benefits Paid in 20XX \$15,762.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$15,762.80	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$12,384.00 Medicare Part B premiums deducted from your benefits \$1,978.80 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$3,378.80 Benefits for 20XX \$15,762.80 Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld \$1,400.00 Box 7. Address MICHAEL E DAVENPORT 167 HOLLAND AVE YC YS YZIP Box 8. Claim Number (use this number if you need to contact SSA) 014-00-XXXXA	

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)						20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. UNITED FINANCIAL SERVICES PO BOX 3478 INDIANAPOLIS IN 46204			1 Gross distribution \$12,856.23	2a Taxable amount \$12,856.23		2b Taxable amount not determined. <input checked="" type="checkbox"/>		Total Distribution <input type="checkbox"/>		
PAYER'S TIN 97-6XXXXXX			RECIPIENT'S TIN 014-00-XXXX		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$1,290.00		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal MICHAEL E DAVENPORT 167 HOLLAND AVE YC YS YZIP			5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities		7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>			8 Other %
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$675.00		15 State/Payer's state no. 19-345XXXX		16 State distribution \$12,856.23			
Account number (see instructions)		13 Date of payment	17 Local tax withheld		18 Name of locality		19 Local distribution			
Form 1099-R										

<input type="checkbox"/> CORRECTED (if checked)				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 Telephone no. CALVERT COUNTY SHERIFF'S DEPARTMENT 18 COUNTY RD 16 LEWSTON ME 04240			1 Gross distribution \$30,567.00	<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-R		
			2a Taxable amount			
PAYER'S TIN 87-6XXXXXX			2b Taxable amount not determined. <input checked="" type="checkbox"/> Total Distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS	
			RECIPIENT'S TIN 014-00-XXXX			3 Capital gain (included in box 2a).
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal MICHAEL E DAVENPORT 167 HOLLAND AVE YC YS YZIP			5 Employee contributions/ Designated Roth contributions or \$1,500.00	6 Net unrealized appreciation in employer's securities		
			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>		8 Other %
			9a Your percentage of total distribution %	9b Total Employee Contributions \$110,650.00		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$1,500.00	15 State/Payer's state no. YS 87-9XXXXXX		16 State distribution \$30,567.00
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution	
Form 1099-R						

The Davenports have itemized their deductions in the past and though the standard deduction has increased, they believe they may be able to itemize because of substantial out-of-pocket medical expenses. They keep excellent records and provide the following summary

Medical and dental expenses:

Doctors.....	\$2,345.00	Ambulance	\$879.70
Supplemental insurance (Michael)	\$1,500.00	Hospital	\$4,123.23
Dental insurance.....	\$1,616.00	Insulin.....	\$980.00
Dental crowns	\$2,178.34	Hearing aids	\$4,000.00
Prescriptions	\$1,795.57		
Medical miles	865 thru 6/30 and 885 after 7/1		

Taxes paid:

Property tax on a parcel of land \$450.00
 Personal Property tax on two vehicles (value based) \$318
 Use your state and local tax rate for sales tax.

<input type="checkbox"/> CORRECTED (if checked)		<p>* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.</p>		<p>20XX</p> <p>Form 1098</p>	<p>Mortgage Interest Statement</p>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. US BANK NATIONAL ASSOCIATION 4801 FREDERICA ST OWENSBORO KY 42301					
RECIPIENT'S/LENDER'S TIN <p style="text-align: center;">31-084XXXX</p>	PAYER'S/BORROWER'S TIN <p style="text-align: center;">014-00-XXXX</p>	2. Outstanding mortgage principal as of 1/1/20XX <p style="text-align: center;">\$289,678.35</p>	3. Mortgage origination date <p style="text-align: center;">03/12/2011</p>	<p style="text-align: center;">Copy B For Payer/Borrower</p> <p>The information in boxes 1 through 9 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 this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.</p>	
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. MICHAEL & SOPHIA DAVENPORT 167 HOLLAND AVE YC YS YZIP		4. Refund of overpaid interest	5. Mortgage insurance premiums		
9. Number of properties securing the mortgage <p style="text-align: center;">1</p>		10. Other <p style="text-align: center;">PROPERTY TAX \$ 7,135</p>			
Account number (see instructions) <p style="text-align: center;">687209752</p>		8. Address or description of property securing mortgage (see Instructions)			

Form **1098**

Reminder: Include the property tax/real estate tax when entering the mortgage interest.

Gifts to Charity:

St Peter's Church.....	\$2,900.00	Chamber of Commerce.....	\$75.00
Mayo Clinic.....	\$1,000.00	Republican National Party	\$50.00
American Red Cross	\$500.00	AARP Foundation	\$100.00
Goodwill (clothing/household)	\$478.00		

Miscellaneous Deductions:

Safe deposit box.....	\$300.00
Investment fees	\$1,978.00
Tax return preparation.....	\$675.00

Davenport Supplemental Exercise– Broker Statement | Capital Gains/Capital Losses

This supplement to the Senior Married Couple exercise is an additional lesson on broker statements and capital gains. Add this information to the existing Davenport tax return. Guidance on using this supplement in the classroom is provided in the *Instructor’s Guide for Using the NTTC Workbook*.

<input type="checkbox"/> CORRECTED			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LINCOLN INVESTMENT SERVICES 197 ESSEX AVE JACKSONVILLE FL 32209		Applicable Check Box on Form 8949 1a Description of Property (Example 100 sh. XYZ Co.) 25 SHARES IBM	OMB No. 1545-0715 20XX Form 1099-B
PAYER'S TIN 89-6XXXXXX		RECIPIENT'S TIN 014-00-XXXX	1c Date sold or disposed 08/19/20XX
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MICHAEL E DAVENPORT 167 HOLLAND AVE YC YS YZIP		1d Proceeds \$3,569.50	1e Cost or other basis
Account number (see instructions) 4958672		1f Accrued Market Discount	1g Wash sale loss disallowed
CUSIP number		2 Short term gain or loss <input type="checkbox"/> Long term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectables <input type="checkbox"/> QOF <input type="checkbox"/>
FATCA filing requirement <input type="checkbox"/>		4 Federal income tax withheld	5 If checked, noncovered security <input checked="" type="checkbox"/>
14 State Name 15 State identification no. 16 State tax withheld		6 Reported to IRS Gross proceeds <input type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>	7 If checked, loss is not allowed due to amount in 1d <input type="checkbox"/>
-----		8 Profit or (loss) realized in 20XX on closed contracts	9 Unrealized profit or (loss) on open contracts - 12/31/20XX
-----		10 Unrealized profit or (loss) on open contracts - 12/31/20XX	11 Aggregate profit or (loss) on contracts
-----		12 If checked, basis reported to IRS <input type="checkbox"/>	13 Bartering
Form 1099-B			

Proceeds From Broker and Barter Exchange Transactions

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.

Michael provides a Form 1099-B from Lincoln Investment Services. Michael states he inherited the IBM shares from his uncle in 2014 and the value per share was \$105 at the time of his uncle’s death.

Michael is unsure if they had a capital loss carryover. He brought a copy of last year’s return prepared by a paid preparer. Upon examination you note a short-term loss carryover of \$1,309.

SONIC BROKERAGE SERVICES LLC
 P.O. Box 1234
 Albuquerque, NM 87125-8019

20XX TAX REPORTING STATEMENT

Account No. **S12-123456** Customer Service: 800-555-1212
 Recipient ID No. **014-**-****** Payer's Fed ID Number: 04-3*****

MICHAEL & SOPHIA DAVENPORT
 167 HOLLAND AVENUE
 YOUR CITY, YOUR STATE, YOUR ZIP

Payer's Name and Address:
 STATE SERVICES LLC
 123 IRVING BLVD
 JERSEY CITY, NJ 07310

Form 1099-DIV * **20XX Dividends and Distributions** Copy B for Recipient
(OMB No. 1545-0110)

1a Total ordinary dividends	270.40	6 Investment expenses	0.00
1b Qualified dividends	167.83	7 Foreign tax paid	0.00
2a Total capital gain distributions	3,512.09	8 Foreign country or U.S. possession	N/A
2b Unrecap. Sec 1250 gain	0.00	9 Cash liquidation distributions	0.00
2c Section 1202 gain	0.00	10 Noncash liquidation distributions	0.00
2d Collectibles (28%) gain	0.00	11 FATCA filing requirement	--
2e Section 897 ordinary dividends	0.00	12 Exempt interest dividends	0.00
2f Section 897 capital gain	0.00	13 Specified private activity bond interest dividends	0.00
3 Nondividend distributions	0.00	14 State	N/A
4 Federal income tax withheld	0.00	15 State identification no.	N/A
5 Section 199A dividends	0.00	16 State tax withheld	0.00

Form 1099-INT * **20XX Interest Income** Copy B for Recipient
(OMB No. 1545-0112)

1 Interest income	43.13	10 Market discount	0.00 #
2 Early withdrawal penalty	0.00	11 Bond premium	0.00 #
3 Interest on U.S. savings bonds and Treas. obligations	0.00	12 Bond premium on U.S. Treasury obligations	0.00 #
4 Federal income tax withheld	0.00	13 Bond premium on tax-exempt bond	0.00 #
5 Investment expenses	0.00	14 Tax-exempt and tax credit bond CUSIP no.	N/A
6 Foreign tax paid	0.00	15 State	N/A
7 Foreign country or U.S. possession	N/A	16 State identification no.	N/A
8 Tax-exempt interest	0.00	17 State tax withheld	0.00
9 Specified private activity bond interest	0.00		

Box 10, Box 11, Box 12, and Box 13 contain amounts for covered securities only.

*** 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.**

SONIC BROKERAGE SERVICES LLC

20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. **S12-123456** Customer Service: 800-555-1212
 Recipient ID No. **014-**-****** Payer's Fed ID Number: 04-3*****

Form 1099-MISC * Copy B for Recipient (OMB No. 1545-0115)

20XX Miscellaneous Income

2 Royalties 0.00	16 State tax withheld 0.00
3 Other income 0.00	17 State/Payer's state no. N/
4 Federal income tax withheld 0.00	18 State income 0.00
8 Substitute payments in lieu of dividends or interest 0.00	

Summary of 20XX Original Issue Discount

1 Original issue discount for 20XX 0.00 **	8 Original issue discount on U.S. Treasury obligations 0.00 **
2 Other periodic interest 0.00 **	9 Investment expenses 0.00 **
3 Early withdrawal penalty 0.00 **	10 Bond premium 0.00 **
4 Federal income tax withheld 0.00 **	11 Tax-exempt OID 0.00 **
5 Market discount 0.00 **	12 State --
6 Acquisition premium 0.00 **	13 State/Payer's state no. --
	14 State tax withheld 0.00

** Amounts of original issue discount are individually reported to the IRS. This summary contains only reportable amounts. Refer to the 20XX Original Issue Discount section of this statement for all details

Summary of 20XX Proceeds From Broker and Barter Exchange Transactions

1099-B Section	Total Proceeds	Total Cost Basis	Total Market Discount	Total Wash Sales	Realized Gain/Loss	Federal Income Tax Withheld
Short-term transactions for which basis is reported to the IRS	41,200.06	52,482.02	0.00	0.00	-11,281.96	0.00
Short-term transactions for which basis is not reported to the IRS	0.00	0.00	0.00	0.00	0.00	0.00
Long-term transactions for which basis is reported to the IRS	26,327.32	23,771.86	0.00	0.00	2,555.46	0.00
Long-term transactions for which basis is not reported to the IRS	0.00	0.00	0.00	0.00	0.00	0.00
Transactions for which basis is not reported to the IRS and Term is Unknown	0.00	0.00	0.00	0.00	0.00	0.00
	67,527.38	76,253.88	0.00	0.00	-8,726.50	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.**

SONIC BROKERAGE SERVICES LLC

20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. **S12-123456** Customer Service: 800-555-1212

Recipient ID No. **014-**-****** Payer's Fed ID Number: 04-3*****

Summary of 20XX Supplemental Information Not Reported to the IRS

Margin Interest Paid.....	0.00	Currency Realized Gain/Loss (USD).....	0.00
Tax Exempt Investment Expense	0.00	Actual Payment Shortfall.....	0.00
Accrued Interest Paid on Purchases.....	0.00	Addition to Basis.....	0.00
Proceeds Investment Expenses	0.00	Account Fees.....	1,978.00
Severance Tax.....	0.00	Short Dividends.....	0.00
Administrative Expenses	0.00	Money Market Realized Gain/Loss	0.00
Non-deductible Generic Expenses.....	0.00	Short/Long Term Realized Gain/Loss.....	0.00
Deductible Generic Expenses.....	0.00	Mortgage Pool Statement (MBS).....	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.

SONIC BROKERAGE SERVICES LLC

20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. **S12-123456** Customer Service: 800-555-1212
 Recipient ID No. **014-**-****** Payer's Fed ID Number: 04-3*****

FORM 1099-B* **20XX 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
 Proceeds are reported as **gross proceeds** unless otherwise indicated (a). (This Label is a Substitute for Boxes 2, 3, 5 & 6)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description of property, Stock or Other Symbol, CUSIP	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis (b)	1f Accrued Market Discount	1g Wash Sale Loss Disallowed	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State Tax Withheld
SONIC ENERGY, SSENX, 316391234										
Sale	513.136	05/14/XX	11/12/XX	20,535.70	25,000.00			-4,464.30		
-----SONIC TECHNOLOGY, SSTEX, 316391235										
Sale	2.737	04/09/XX	02/15/XX	125.63	114.14			11.49		
Sale	32.876	12/14/XX	02/15/XX	1,509.01	1,467.88			41.13		
Subtotals				1,634.64	1,582.02					
-----GO GETTER FUND, GGTIX, 98765432										
Sale	256.258	06/21/XX	11/21/XX	19,029.72	25,900.00			-6,870.28		
TOTALS				41,200.06	52,482.02	0.00	0.00	52.62	0.00	
								Box A Short-Term Realized Gain		
								Box A Short-Term Realized Loss		-11,334.58

* 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.

SONIC BROKERAGE SERVICES LLC

20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. **S12-123456** Customer Service: 800-555-1212
 Recipient ID No. **014-**-****** Payer's Fed ID Number: 04-3*****

FORM 1099-B*

20XX Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB No. 1545-0715

Long-term transactions for which basis is reported to the IRS --report on Form 8949 with Box D checked and/or Schedule D, Part II
 Proceeds are reported as **gross proceeds** unless otherwise indicated (a). (This Label is a Substitute for Boxes 2, 3, 5 & 6)

(IRS Form 1099-B box numbers are shown below in bold type)

1a Description of property, Stock or Other Symbol, CUSIP	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis (b)	1f Accrued Market Discount	1g Wash Sale Loss Disallowed	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State Tax Withheld
GO GETTER FUND, GGTIX, 98765432										
Sale	546.232	07/25/17	02/15/XX	25,072.05	22,663.16			2,408.89		
Sale	27.348	08/03/17	02/15/XX	1,255.27	1,108.70			146.57		
Subtotals				26,327.32	23,771.86					
TOTALS				26,327.32	23,771.86	0.00	0.00		0.00	
				Box D Long-Term Realized Gain				2,555.46		
				Box D Long-Term Realized Loss				0.00		

For any transaction listed on Form 1099-B in a section indicating that "**basis is reported to the IRS**", we are reporting to the IRS: 1a Description of Property, 2 type of gain or loss (i.e. short-term or long-term), 3 basis reported to IRS, 6 Gross or Net Proceeds, and columns 1b, 1c, 1d, 1e, 1f, 1g, 4, 7, 14, 15 and 16. We are not reporting to the IRS: the Action, the Gain/Loss, and all subtotals and totals.

For any section 1256 option contracts we are reporting to the IRS: 1a Description of Property and totals for boxes 8, 9, 10 and 11.

For any transaction listed on Form 1099-B in a section indicating that "**basis is not reported to the IRS**", we are reporting to the IRS: 1a Description of Property, 5 Noncovered security, 6 Gross or Net Proceeds, and columns 1c, 1d, 4, 14, 15 and 16. We are not reporting to the IRS: 2 type of gain or loss (i.e. short-term or long-term), the Action, the Gain/Loss, columns 1b, 1e, 1f, 1g, 2, 3 and 7 and all subtotals and totals.

Although Sonic makes every effort to provide accurate information, please bear in mind that you, the taxpayer, are ultimately responsible for the accuracy of your tax returns.

(b) Cost or other basis provided may include adjustments including, but not limited to, dividend reinvestment, return of capital/principal, wash sale loss disallowed, amortization, accretion, acquisition premium, bond premium, market discount, market premium, and option premium.

Amortization, accretion, and similar adjustments to cost basis are not provided for short-term instruments and unit investment trusts.

* 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.

SONIC BROKERAGE SERVICES LLC

20XX SUPPLEMENTAL INFORMATION

MICHAEL & SOPHIA DAVENPORT

Account No. S12-123456 Customer Service: 800-555-1212

Recipient ID No. 014-**-**** Payer's Fed ID Number: 04-3*****

Note: This information is not reported to the IRS. It may assist you in tax return preparation.

Details of 1099-DIV Transactions

Total Ordinary Dividends and Distributions Detail

Description, Symbol, CUSIP								
Date	1a Total Ordinary Dividends (includes 1b and 5)	Dividend Distributions	Short-Term Capital Gains	1b Qualified Dividends	5 Section 199A Dividends	11 Exempt Interest Dividends	12 Specified Private Activity Bond Interest Dividends	7 Foreign Tax Paid
GLOBAL GROWTH CL A, GGAIX, 123456789								
12/06/XX	270.40		102.57	167.83				
TOTALS	270.40	0.00	102.57	167.83	0.00	0.00	0.00	0.00

Short-term capital gain distributions reported on monthly/quarterly account statements are included in 1a Total Ordinary Dividends on Form 1099-DIV

To see the 20XX State Percentages of Tax-Exempt Income for Sonic Federal Tax-Exempt Funds or the Percentage of Income from U.S. Government Securities for applicable Sonic Funds, visit Sonic.com/fundtaxinfo.

Total Capital Gains Distributions Detail

Description, Symbol, CUSIP					
Date	2a Total Capital Gain Distr. (m)	Capital Gain Distributions Subject to Applicable Rate (m)	2b Unrecaptured Section 1250 Gain	2c Section 1202 Gain	2d Collectibles (28%) Gain
SONIC PORT A, SONIX, 23456789					
09/13/XX		1,055.99	1,055.99		
12/06/XX		662.06	662.06		
Subtotals		1,718.05	1,718.05		
GLOBAL GROWTH CL A, GGAIX, 123456789					
12/06/XX		1,794.04	1,794.04		
TOTALS		3,512.09	3,512.09	0.00	0.00

(m) 2a Total Capital Gain includes 2b, 2c and 2d. The portion of Capital Gain Distributions is subject to Applicable Rate.

SONIC BROKERAGE SERVICES LLC

20XX SUPPLEMENTAL INFORMATION

MICHAEL & SOPHIA DAVENPORT

Account No. S12-123456 Customer Service: 800-555-1212

Recipient ID No. 014-**-**** Payer's Fed ID Number: 04-3*****

Note: This information is not reported to the IRS. It may assist you in tax return preparation.

Details of 1099-INT Transactions

Interest Income Details, Taxable Obligations

Description, Symbol, CUSIP						
Date	1 Interest Income	6 Foreign Tax Paid	11 Bond Premium	Noncovered Bond Premium	10 Market Discount	Noncovered Market Discount
CASH, SCASH, 345678912						
01/31/XX	2.65					
02/28/XX	3.29					
03/29/XX	6.59					
04/30/XX	8.11					
05/31/XX	6.30					
06/28/XX	3.90					
07/31/XX	0.22					
08/30/XX	0.22					
09/30/XX	0.22					
10/31/XX	0.28					
11/29/XX	2.68					
12/31/XX	8.67					
Subtotals	43.13					
TOTALS	43.13	0.00	0.00	0.00	0.00	0.00

Important Tax Return Document Enclosed.

Evans/Bryant

User Notes

This exercise is designed for returning volunteers to refresh their tax law knowledge and TaxSlayer entry skills. It covers many (but not all) of the core subjects required to pass the IRS Advanced Exam. It also addresses common issues encountered at sites. It presents tax topics line-by-line in (the old) Form 1040 sequence. While volunteers can complete this exercise independently, it is well suited for Instructors to use in the classroom for those returning volunteers who would like refresher training. AGI and Refund Monitor spaces are included after each tax topic to aid in keeping the class on track as entries are made. Guidance on using this return in the classroom is in the *Instructor's Guide for Using the NTTC Workbook*. There is no state tax information included in this exercise. Instructors can add state tax information if desired, however, this exercise is not recommended for training on state tax returns.

Interview Notes

Janice and Carl have returned to your site again this year to file a joint tax return. Janice retired last year after 30 years teaching elementary school. Carl worked in the petroleum industry and retired in 2020 and began working as a petroleum and gas facility inspector. Carl was laid off last year and received unemployment compensation before being rehired to work part-time. Carl served in the military for three years and receives disability payments of \$250 per month from the VA as a result of injuries received during that service.

Janice is a victim of identity theft and provides the IRS CP01A letter with an IP PIN of 796453.

They have listed three people in Part II section 2 of the Intake/Interview & Quality Review Sheet (I&I Sheet):

- Yvonne is Carl and Janice's daughter. She is a junior pursuing a nursing degree at Northern Kentucky University. Carl and Janice provide all of her support.
- Terri is Yvonne's son. He and Yvonne moved in with Carl and Janice two years ago. Carl and Janice provide all of his support.
- Penny is Janice's sister. She had a medical issue requiring major surgery last year. Penny receives a small amount of Social Security income only. Carl and Janice paid all of Penny's medical bills that were not covered by Medicare. Penny moved in with Carl and Janice to recover after her surgery. They provide more than 50% of Penny's support. She is not totally and permanently disabled.
- Terri and Penny are nicknames. Their given names are on the Social Security cards.

You will need:

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

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name JANICE	M.I. B	Last name EVANS	Best contact number 295-555-1234	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name CARL	M.I. L	Last name BRYANT	Best contact number 295-565-3467	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 8705 SOMERSBY WAY		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth JAN 15, 1965	5. Your job title RETIRED TEACHER	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth JUL 8, 1955	8. Your spouse's job title INSPECTOR	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) Married

a. If Yes, Did you get married in 2023? Yes No

b. Did you live with your spouse during any part of the last six months of 2023? Yes No

If using 2022 software, substitute 2022 wherever 2023 is used on this intake form.

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
TERRI THOMAS	MAY 8, 2019	GRANDCHILD	12	Y	Y	S	N	N						
YVONNE BRYANT	MAR 13, 1999	DAUGHTER	12	Y	Y	S	Y	N						
PENNY EVANS	MAR 17, 1953	SISTER	10	Y	Y	S	N	N						

Check appropriate box for each question in each section

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

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

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

Additional Information and Questions Related to the Preparation of Your Return

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

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

Social Security

015-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

JANICE BALE
EVANS

For Tax Training Purposes Only

Social Security

115-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

CARL LEONARD
BRYANT

For Tax Training Purposes Only

Social Security

215-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

TERRENCE JAMES
THOMAS

For Tax Training Purposes Only

Social Security

315-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

YVONNE ANNE
BRYANT

For Tax Training Purposes Only

Social Security

415-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR


PENELOPE ANNE
EVANS

For Tax Training Purposes Only

Driver's License (Tax Training Only)

License No. 20220516134809

Name and Address
CARL L BRYANT
8705 SOMERSBY WAY
YC, YS, YZIP




Birth Date 09/08/1955

Issue Date 08/19/2022 Expiration Date 08/19/2027

Driver's License (Tax Training Only)

License No. 20220516135014

Name and Address
JANICE BALE EVANS
8705 SOMERSBY WAY
YC, YS, YZIP



Birth Date 01/15/1965

Issue Date 12/26/2021 Expiration Date 12/26/2026

JANICE BALE EVANS
CARL L BRYANT
8705 SOMERSBY WAY
YC, YS, YZIP

1234

PAY TO THE ORDER OF _____ \$ _____


DOLLARS


FIRST COAST CREDIT UNION
PO BOX 167
YC,YS YZIP

For _____

325070760 987123654 **1234**

Wages

a. Employee's social security number 115-00-XXXX		Save. accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile		
OMB No. 1545-0008						
b. Employer identification number (EIN) 25-6XXXXXX		1. Wages, tips, other compensation \$13,641.85		2. Federal income tax withheld \$1,328.00		
c. Employer's name, address, and ZIP code PETROLEUM OIL & GAS 624 KASPAR DRIVE INDIANAPOLIS IN 46204		3. Social security wages \$13,641.85		4. Social security tax withheld \$845.79		
		5. Medicare wages and tips \$13,641.85		6. Medicare tax withheld \$197.81		
		7. Social security tips		8. Allocated tips		
d. Control number 485207		9.		10. Dependant care benefits		
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12		
		13. Statutory Employee Retirement Plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.		
		14. Other BONUS 1,000.00		12c.		
				12d.		
15. State YS	Employer's state ID number 312XXXXXX	16. State wages, tips, etc. \$13,641.85	17. State income tax 614.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

a. Employee's social security number 015-XX-XXXX		Save. accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile		
OMB No. 1545-0008						
b. Employer identification number (EIN) 25-5XXXXXX		1. Wages, tips, other compensation \$23,010.27		2. Federal income tax withheld \$2,100.00		
c. Employer's name, address, and ZIP code JEFFERSON COUNTY SCHOOL DISTRICT 12210 ROBIN ROAD INDIANAPOLIS IN 46204		3. Social security wages \$24,010.27		4. Social security tax withheld \$1,488.64		
		5. Medicare wages and tips \$24,010.27		6. Medicare tax withheld \$348.15		
		7. Social security tips		8. Allocated tips		
d. Control number 458702		9.		10. Dependant care benefits \$1,000.00		
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 E \$1,000.00		
		13. Statutory Employee Retirement Plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$4,734.53		
		14. Other		12c.		
				12d.		
15. State YS	Employer's state ID number 216XXXXXX	16. State wages, tips, etc. \$23,010.27	17. State income tax 1,251.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form W-2 Wage and Tax Statement 20XX Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

AGI \$ _____ Refund Monitor \$ _____

Interest

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. FIRST COAST CREDIT UNION PO BOX 167 YC,YS,YZIP		Payer's RTN (optional) 1 Interest income <p style="text-align: center;">\$238.00</p>	OMB No. 1545-0112 <p style="text-align: center;">20XX</p> Form 1099-INT	Interest Income
PAYER'S TIN <p style="text-align: center;">25-7XXXXXX</p>		RECIPIENT'S TIN <p style="text-align: center;">115-00-XXXX</p>		Copy B For Recipient
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code CARL L BRYANT JANICE B EVANS 8705 SOMERSBY WAY YC, YS, YZIP		2 Early withdrawal penalty <p style="text-align: center;">\$23.00</p>	3 Interest on US Savings Bonds and Treas. obligations 4 Federal income tax withheld 5 Investment expenses 6 Foreign Tax Paid 7 Foreign Country or US possession 8 Tax exempt interest <p style="text-align: center;">\$45.00</p>	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
FATCA filing requirement <input type="checkbox"/>		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		
Account number (see instructions) <p style="text-align: center;">237890</p>		14 Tax-exempt and tax credit bond CUSIP no. 15 State 16 State Identification no. 17 State tax withheld		
Form 1099-INT				

AGI \$ _____ Refund Monitor \$ _____

Dividends

Excerpt from 20XX Baker Financial Broker Statement

Baker Financial Services PO Box 237 Jacksonville FL 32209 Account No. 111-227 Payer's TIN: 25-701XXXX		20XX TAX INFORMATION SUMMARY	TAX REPORTING STATEMENT Carl Bryant and Janice Evans 8705 Somersby Way, YC, YS, YZIP 115-00-XXXX	
Form 1099-DIV Dividends and Distributions Copy B for Recipient (OMB NO. 1545-0110)			Form 1099-INT Interest Income Copy B for Recipient (OMB NO. 1545-0112)	
Box	Amount	Box	Amount	
1a Total Ordinary Dividends	545.89	1 Interest Income	0.00	
1b Qualified Dividends	256.50	2 Early Withdrawal Penalty	0.00	
2a Total Capital Gain Distributions (Includes 2b – 2d)	49.78	3 Interest on U.S. Savings Bonds and Treas. Obligations	0.00	
2b Unrecaptured 1250 Gain	0.00	4 Federal Income Tax Withheld	0.00	
2c Section 1202 Gain	0.00	5 Investment Expenses	0.00	
2d Collectibles (28%) Gain	0.00	6 Foreign Tax Paid	0.00	
2e Section 897 ordinary dividends	0.00	7 Foreign Country or U.S. Possession	0.00	
2f Section 897 capital gain	0.00	8 Tax-Exempt Interest	0.00	
3 Nondividend Distributions	16.23	9 Specified Private Activity Bond Interest	0.00	
4 Federal Income Tax Withheld	0.00	10 Market Discount	0.00	
5 Section 199A Dividends	126.78	Market Discount on Noncovered Securities	0.00	
6 Investment Expenses	0.00	11 Bond Premium	0.00	
7 Foreign Tax Paid	5.13	12 Bond Premium on Tax-Exempt Bond	0.00	
8 Foreign Country/U.S. Possession: Various		13 Bond Premium on tax Exempt Bonds	0.00	
9 Cash Liquidation Distributions	0.00	15 State	YS	
10 Non-Cash Liquidation Distributions	0.00	16 State Identification No.	XXXX	
11 FATCA filing requirement		17 State Tax Withheld	0.00	
12 Exempt-Interest Dividends	0.00	FATCA filing requirement		
13 Specified Private Activity Bond Interest Dividends	0.00			
14 State	YS			
15 State Identification No	XXXX			
16 State Tax Withheld	0.00			

AGI \$ _____ Refund Monitor \$ _____

Business income

After Janice retired from teaching, she started a small business on September 1, 2023, out of her home typing medical transcripts. She worked for and received a Form 1099-NEC from Heartfelt Medical Center. She also received cash payments from various local doctors. Janice maintained a business ledger and provided a summary of income and expenses.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. HEARTFELT MEDICAL CENTER 674 WELLNESS RD YC YS YZIP		OMB No. 1545-0116 20XX Form 1099-NEC	Nonemployee Compensation
		1 Nonemployee compensation \$1,602.00	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.
PAYER'S TIN 25-734XXXX	RECIPIENT'S TIN 015-XX-XXXX	2	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP		3	
		4 Federal income tax withheld	
		FATCA filing requirement <input type="checkbox"/>	
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.
		7 State income	
Form 1099-NEC			

Income:	Heartfelt Medical Center	\$1,602.00
	Doctors	\$1,375.00
Expenses:	Paper	\$51.34
	Printer cartridge	\$89.49
	Liability insurance	\$300.00
	Advertising	\$92.16

Mileage: Commuting – 0, Business – 654, Other – 6,346. She placed the car in service on 1 September and has a written record of her mileage. They have two vehicles.

Healthcare information: Janice had healthcare from the school system through August 2023. She did not start new health insurance until 1 January 2024. The school district did not offer subsidized long-term care (LTC) coverage.

AGI \$ _____ Refund Monitor \$ _____

Capital Gain/Loss

<input type="checkbox"/> CORRECTED				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LINCOLN INVESTMENT SERVICES 197 ESSEX AVE JACKSONVILLE FL 32209		Applicable Check Box on Form 8949	OMB No. 1545-0715 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
1a Description of Property (Example 100 sh. XYZ Co.) 25 SHARES ABC STOCK				
PAYER'S TIN 89-6XXXXXX		RECIPIENT'S TIN 015-XX-XXXX	1b Date acquired	1c Date sold or disposed 08/19/20XX
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP		1d Proceeds \$3,172.00	1e Cost or other basis	
Account number (see instructions) 5629851		1f Accrued Market Discount		1g Wash sale loss disallowed
CUSIP number		FATCA filing requirement <input type="checkbox"/>		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.
2 Short term gain or loss <input type="checkbox"/> Long term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectables <input type="checkbox"/> QOF <input type="checkbox"/>		
4 Federal income tax withheld		5 If checked, noncovered security <input checked="" type="checkbox"/>		
6 Reported to IRS Gross proceeds <input type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>		7 If checked, loss is not allowed due to amount in 1d <input type="checkbox"/>		
8 Profit or (loss) realized in 20XX on closed contracts		9 Unrealized profit or (loss) on open contracts - 12/31/20XX		
14 State Name	15 State identification no.	16 State tax withheld		10 Unrealized profit or (loss) on open contracts - 12/31/20XX
11 Aggregate profit or (loss) on contracts		12 If checked, basis reported to IRS <input type="checkbox"/>		13 Bartering
Form 1099-B				

Janice inherited this stock from her uncle when he died in 2015. The value of the stock on his date of death was \$105 per share.

Excerpt from their 20XX broker statement from Baker Financial. Review of the broker statement shows various dates for date acquired and date sold for both the short and long term transactions.

Baker Financial Services		20XX TAX INFORMATION SUMMARY			TAX REPORTING STATEMENT
PO Box 237 Jacksonville FL 32209 Account No. 111-227 Payer's TIN: 25-701XXXX					Carl Bryant and Janice Evans 8705 Somersby Way, YC, YS, YZIP 115-00-XXXX
Summary of Proceeds, Gains & Losses, Adjustments and Withholding					
Term	Form 8949 type	Proceeds	Cost basis	Wash Sale loss disallowed	Net Gain or Loss(-)
Short	A (basis reported to IRS)	41,200.06	52,482.02		(11,281.96)
Short	B (basis not reported to IRS)				
Short	C (Form 1099-B not received)				
	Total Short-Term	41,200.06	52,482.02		(11,281.96)
Long	D (basis reported to IRS)	26,327.00	23,771.86		2,555.46
Long	E (basis not reported to IRS)				
Long	F (Form 1099-B not received)				
	Total Long-Term	26,327.00	23,771.86		2,555.46
	Grand Total	67,527.38	76,253.88		(8,726.50)

Carl was unsure if they had any capital loss carryover. A review of last year's return in TaxSlayer showed a long term loss carryover of \$1,689.

AGI \$ _____ Refund Monitor \$ _____

IRA Distributions

<input type="checkbox"/> CORRECTED (if checked)						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 Telephone no. TEACHERS FEDERAL CREDIT UNION 174 WEST PIKE RD YC, YS, YZIP			1 Gross distribution \$4,256.36		<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-R						
			2a Taxable amount \$4,256.36								
PAYER'S TIN 35-2XXXXXX			RECIPIENT'S TIN 015-XX-XXXX		2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input checked="" type="checkbox"/>						
					3 Capital gain (included in box 2a).		4 Federal income tax withheld \$425.00				
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities						
			7 Distribution Code(s) 1		IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>		8 Other %				
10 Amount allocable to IRR within 5 years			11 1st year of desig. Roth		12 FATCA filing requirement <input type="checkbox"/>		9a Your percentage of total distribution %		9b Total Employee Contributions		
							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											

AGI \$ _____ Refund Monitor \$ _____

Pensions and Annuities

Janice retired in 2022, took a lump sum pension, and rolled it into an IRA.

<input type="checkbox"/> CORRECTED (if checked)						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 Telephone no. YALE BANK AND TRUST COMPANY TRUSTEE JEFFERSON CO PENSION FUND PO BOX 1674 CHICAGO IL 60601			1 Gross distribution \$234,975.00		<div style="font-size: 2em; font-weight: bold;">20XX</div> Form 1099-R						
			2a Taxable amount								
PAYER'S TIN 27-2XXXXXX			RECIPIENT'S TIN 015-XX-XXXX		2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input checked="" type="checkbox"/>						
					3 Capital gain (included in box 2a).		4 Federal income tax withheld				
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities						
			7 Distribution Code(s) G		IRA/ SEP/ SIMPLE <input type="checkbox"/>		8 Other %				
10 Amount allocable to IRR within 5 years			11 1st year of desig. Roth		12 FATCA filing requirement <input type="checkbox"/>		9a Your percentage of total distribution %		9b Total Employee Contributions		
							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											

<input type="checkbox"/> CORRECTED (if checked)			20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ALPINE PENSION FUND 7588 PEACHTREE ST ATLANTA GA 30301			1 Gross distribution \$13,456.00	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS	
			2a Taxable amount		
			2b Taxable amount not determined. <input checked="" type="checkbox"/> Total Distribution <input type="checkbox"/>		
			3 Capital gain (included in box 2a).	4 Federal income tax withheld \$1,374.00	
PAYER'S TIN 94-1XXXXXX	RECIPIENT'S TIN 115-00-XXXX		5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %
			9a Your percentage of total distribution %	9b Total Employee Contributions \$10,013.45	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld	15 State/Payer's state no.	
Account number (see instructions)			13 Date of payment	17 Local tax withheld	18 Name of locality
					19 Local distribution
Form 1099-R					

Carl states he started receiving this pension on 1 May 2020. He did not select joint and survivor.

AGI \$ _____ Refund Monitor \$ _____

Rents/Royalties (Schedule E)

Carl and Janice rent space on an empty parcel they own to a beekeeper/honey producer.

<input type="checkbox"/> CORRECTED (if checked)			20XX Form 1099-MISC		Miscellaneous Income
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. JERRY'S LOCAL HONEY 142 COUNTY RD 13 YC, YS, YZIP			1 Rents \$800.00	Copy B For Recipient 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.	
			2 Royalties		
			3 Other Income		
PAYER'S TIN 44-5XXXXXX	RECIPIENT'S TIN 015-XX-XXXX		5 Fishing boat proceeds	6 Medical and health care payments	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP			7 Payer made direct sales totaling \$5,000.00 or more of consumer products recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest	
			9 Crop Insurance proceeds	10 Gross proceeds paid to an attorney	
			11 Fish purchased for resale	12 Section 409 deferrals	
			13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments	
			15 Gross proceeds paid to an attorney		
Account number (see instructions)			2nd TIN not. <input type="checkbox"/>	16 State tax withheld	17 State/Payer's state no.
					18 State income
Form 1099-MISC					

AGI \$ _____ Refund Monitor \$ _____

Unemployment benefits

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE UNEMPLOYMENT COMMISSION 36 COUNTY PLAZA YC, YS, YZIP		1 Unemployment compensation \$1,250.00	OMB No. 1545-0120 20XX Form 1099-G		Certain Government Payments 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.	
		2 State or local income tax refunds, credits or offsets				
PAYER'S TIN 13-5XXXXXX		RECIPIENT'S TIN 115-00-XXXX				
RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		3 Box 2 amount is for tax year	4 Federal income tax withheld \$125.00			
Account number (see instructions)		5 RTAA payments	6 Taxable grants			
		7 Agriculture payments	8 If checked, box 2 is trade or business income > <input type="checkbox"/>			
		9 Market gain				
		10. State	10b State identification no.	11 State income tax withheld		
Form 1099-G						

AGI \$ _____ Refund Monitor \$ _____

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
20XX		<input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name CARL LEONARD BRYANT		Box 2. Beneficiary's Social Security 115-00-XXXX	
Box 3. Benefits Paid in 20XX \$16,582.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$16,582.80	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit \$13,404.00			
Medicare Part B premiums deducted from your benefits \$1,978.80			
Medicare Prescription Drug premiums (Part D) deducted from your benefits		Box 6. Voluntary Federal Income Tax Withheld \$1,200.00	
Total Additions \$3,178.80			
Benefits for 20XX \$16,582.80		Box 7. Address CARL LEONARD BRYANT 8705 SOMERSBY WAY YC, YS, YZIP	
Benefits for 20XX-1			
Benefits for 20XX-2			
Benefits for 20XX-3			
		Box 8. Claim Number (use this number if you need to contact SSA) 115-00-XXXXA	

Form **SSA-1099-SM**

Social Security

AGI \$ _____ Refund Monitor \$ _____

Other income

<input type="checkbox"/> CORRECTED (if checked)		OMB No 1545-0238	
PAYER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code STATE LOTTERY COMMISSION 578 DOLLAR TREE AVE YC, YS, YZIP		1. Reportable winnings \$2,000.00	2. Date won 06/28/20XX
		3. Type of wager LOTTERY	4. Federal income tax withheld \$200.00
		5. Transaction	6. Race
PAYER'S Federal identification number 86-0XXXXXX		7. Winnings from identical wagers	8. Cashier
Payer's Telephone number 800-555-1212		9. Winner's taxpayer identification no. 015-XX-XXXX	10. Window
WINNER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP		11. First I.D.	12. Second I.D.
		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
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.			
Signature >		Date >	
Form W-2G			

20XX

Form W2-G

Certain Gambling Winnings

This information is being furnished to the Internal Revenue Service

Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-1424	
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. CHASE CARD SERVICES PO BOX 17799 WILMINGTON DE 19850-7799		1 Date of Identifiable Event 12/01/2021	<p style="font-size: 24pt; font-weight: bold;">20XX</p> Form 1099-C
		2 Amount of debt discharged \$1,834.89	
		3 Interest if included in Box 2 \$237.16	
CREDITOR'S TIN 76-5XXXXXX		DEBTOR'S TIN 015-XX-XXXX	
DEBTOR'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal code JANICE EVANS/CARL BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		4 Debt description CREDIT CARD	
		5 If checked, the debtor was personally liable for repayment of this debt > <input checked="" type="checkbox"/>	
Account number (see instructions) XXXX-XXXX-XXXX-2398		6 Identifiable Event Code	7 Fair market value of property
Form 1099-C			

Cancellation of Debt

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.

Janice was solvent at the time of this debt cancellation.

AGI \$ _____ Refund Monitor \$ _____

Adjustments:

Educator Expenses: Janice purchased \$379.67 of supplies for her classroom. She worked over 1000 hours as an 8th grade teacher.

Alimony Paid: Carl paid \$3,600 to his ex-spouse. Her SSN is 615-00-XXXX. The divorce was in 1996.

IRA Contribution: Janice contributed \$3,500 to her traditional IRA

Student Loan Interest: Janice paid \$675 in student loan interest. She accessed her account on her phone.

AGI \$ _____ Refund Monitor \$ _____

Itemized Deductions

Carl and Janice provide a summary of expenses that include medical expenses they paid for Janice’s sister, who was hospitalized after a fall. Medicare did not reimburse her sister’s expenses.

Medical and dental expenses

Medicare (Carl).....	\$2,041.20	Prescription co-pays	\$1,795.27
Doctor bills (Penny)	\$1,289.00	Hearing aids (Carl)	\$2,900.30
Ambulance.....	\$950.30	Long-term care insurance premiums (Janice)	
Hospital (Penny)	\$3,538.45	\$2,450.00
Wheelchair (Penny)	\$1,789.56	Counseling program to stop smoking.....	\$800.00
Dental insurance.....	\$1,135.00	Medical miles.....	900 thru 6/30/22
Dental bills	\$1,300.00895 after 7/1/22

Taxes paid

Property tax (main home)	\$4,900.76
Property tax (parcel of land)	\$798.00
Personal property tax (value based)	\$389.00
Sales tax (used car for Yvonne)	\$1,390.00
Use your state and local tax rate for sales tax.	

Gifts to Charity

St Paul’s Church	\$2,500.00
Millsap Chamber of Commerce.....	\$50.00
Millsap County Elementary School.....	\$100.00
National Cancer Society.....	\$200.00
Salvation Army (clothing)	\$475.00

Gambling Losses (lottery tickets)..... \$212.00

Interest Paid

<input type="checkbox"/> CORRECTED (if checked)				20XX Form 1098	Mortgage Interest Statement
RECIPIENT’S/LENDER’S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.			
US BANK NATIONAL ASSOCIATION 4801 FREDERICA ST OWENSBORO KY 42301				Copy B For Payer/Borrower The information in boxes 1 through 9 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 this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.	
1. Mortgage interest received from payer(s)/borrower(s) * \$5,367.49		2. Outstanding mortgage principal as of 1/1/20XX \$120,678.34			
RECIPIENT’S/LENDER’S TIN	PAYER’S/BORROWER’S TIN	3. Mortgage origination date			
31-084XXXX	015-XX-XXXX	05/23/2004			
PAYER’S/BORROWER’S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.		4. Refund of overpaid interest		5. Mortgage insurance premiums	
JANICE EVANS & CARL BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		6. Points paid on purchase of principal residence			
		7. <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER’S/BORROWER’S address, the box is checked, or the address or description is entered in box 8.			
9. Number of properties securing the mortgage		10. Other PROPERTY TAX: \$4900.76		8. Address or description of property securing mortgage (see Instructions)	
Account number (see instructions)				11. Mortgage acquisition date	
Form 1098					

AGI \$ _____ Refund Monitor \$ _____

Credit for Child and Dependent Care

RECEIPT	Tiny Tots Day Care 1532 Essex Street YC. YS. YZIP 727-365-3278		EIN: 56-9XXXXXX Date: August 31, 20XX
	Received from	Carl Bryant	\$ 4,200.00
		Forty two Hundred and ^{NO} / ₁₀₀	Dollars
	For	Daycare for Terri Thomas	
Amount of account	<input type="text"/>	<input type="checkbox"/> Cash	<i>Nancy Wilson</i>
This payment	<input type="text"/>	<input type="checkbox"/> Check	
Balance due	<input type="text"/>	<input type="checkbox"/> Money Order	

AGI \$ _____ Refund Monitor \$ _____

Education Benefits

<input type="checkbox"/> CORRECTED (if checked)				Tuition Statement
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number NORTHERN KENTUCKY UNIVERSITY NUNN DRIVE FOUNDERS HALL STE 500 HIGHLAND HEIGHTS KY 41076		1 Payments received for qualified tuition and related expenses \$7,750.00	OMB No. 1545-1574 20XX Form 1098-T	
FILER'S employer identification no. 46-9XXXXXX	STUDENT'S TIN 315-XX-XXXX	3		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.
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code YVONNE BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		4 Adjustments made for a prior year	5 Scholarships or grants \$5,000.00	
		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. <input type="checkbox"/>	
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund	
Form 1098-T				

Yvonne is a full-time student pursuing a nursing degree in her junior year. She has not received four years of the AOC. Yvonne has never been convicted of a crime. Carl and Janice paid \$2,750 for tuition and Yvonne purchased text books online for \$500. The scholarship is restricted to tuition and fees.

Janice tells you that she took an on-line course on medical terminology to improve her skills for her small business. The course was purchased from Corexcel, 201 Webster Bldg, 3411 Silverside Road, Wilmington, DE 19810. She paid \$495.00 for the course.

AGI \$ _____ Refund Monitor \$ _____

Additional Tax on IRAs, etc.: Complete Form 5329 if appropriate.

Estimated Payments: Janice states she made an estimated payment of \$400 on 6 September 2023 to be "safe" while starting her own business.

AGI \$ _____ Refund Monitor \$ _____

Intake/Interview & 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.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

Volunteers are trained to provide high quality service and uphold the highest ethical standards.

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

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

1. Your first name SEE SOCIAL SECURITY CARD	M.I.	Last name SEE SOCIAL SECURITY CARD	Best contact number 904-567-1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 143 CONCORD LANE		Apt #	City YOUR CITY YOUR STATE	State YOUR ZIP
4. Your Date of Birth 8/3/65		5. Your job title SEE EXERCISE NOTES		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth		8. Your spouse's job title		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent?		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No		
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance decree _____

Year of spouse's death **SEE EXERCISE NOTES**

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
AMY HARRIS	5/4/1996	DAUGHTER	12	Y	Y	S	?	?					

User Notes

The following five exercises focus on specific tax topics. They are designed to be used in concert with the first four Training Exercises to reinforce the tax law and TaxSlayer entry for the specific tax issues that were covered in those exercises for new volunteers. They can also be used by returning volunteers to refresh their knowledge and software skills for specific tax topics. They should not be assigned as proficiency exercises for certification.

These five exercises use the same personal information from page 1 of the I/I Sheet on the preceding page. See the interview notes for additional information. **Amy Harris lives with the taxpayer and her SSN is 586-00-1800.** Assume that the taxpayer's answers to all questions on page 2 of the I/I Sheet and your interview match the tax documents provided. No taxpayer bought health insurance from the Marketplace. All want refunds mailed to them. They understand, speak, and read English very well. They are not disabled or veterans unless stated otherwise in the interview notes.

John Adams – Basic income


Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

John's wife died in 2015. John is an electrician employed by a construction company. He was laid off for two months, received unemployment and cashed in a certificate of deposit to help pay bills. His daughter Amy is totally and permanently disabled with no income.



PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		Interest Income
NAVY FEDERAL CREDIT UNION PO BOX 3000 MERRIFIELD VA 22119		1 Interest income \$265.87	20XX Form 1099-INT		
PAYER'S TIN 53-011XXXX		2 Early withdrawal penalty \$27.00			
RECIPIENT'S TIN 572-00-1801		3 Interest on US Savings Bonds and Treas. obligations		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	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code		4 Federal income tax withheld	5 Investment expenses		
JOHN ADAMS 143 CONCORD LANE YC/YS/YZIP		6 Foreign Tax Paid	7 Foreign Country or US possession		
FATCA filing requirement <input type="checkbox"/>		8 Tax exempt interest	9 Specified private activity bond interest		
Account number (see instructions)		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					

a. Employee's social security number 572-00-1801		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 94-3XXXXXX		1. Wages, tips, other compensation \$30,500.00		2. Federal income tax withheld \$3,400.00			
c. Employer's name, address, and ZIP code WALKER CONSTRUCTION 12 COLUMBIA PIKE FAIRFAX VA 22030		3. Social security wages \$31,500.00		4. Social security tax withheld \$1,953.00			
		5. Medicare wages and tips \$31,500.00		6. Medicare tax withheld \$456.75			
		7. Social security tips		8. Allocated tips			
d. Control number 239063		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Employee's address and ZIP code JOHN ADAMS 143 CONCORD LANE YC/YS/YZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$1,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$3,980.00			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 943XXXXXX	16. State wages, tips, etc. \$30,500.00	17. State income tax 1,679.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 20XX</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

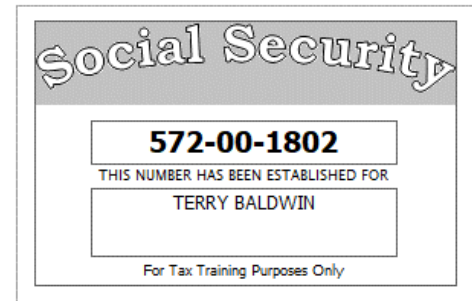
<input type="checkbox"/> CORRECTED (if checked)								
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE UNEMPLOYMENT COMMISSION 1 GOVERNMENT CIR YC, YS, YZIP			1 Unemployment compensation \$3,250.00		OMB No. 1545-0120 20XX Form 1099-G		Certain Government Payments 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.	
			2 State or local income tax refunds, credits or offsets					
PAYER'S TIN 91-6XXXXXX		RECIPIENT'S TIN 572-00-1801		4 Federal income tax withheld \$325.00				
RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code JOHN ADAMS 143 CONCORD LANE YC/YS/YZIP			5 RTAA payments		6 Taxable grants			
			7 Agriculture payments		8 If checked, box 2 is trade or business income > <input type="checkbox"/>			
			9 Market gain					
Account number (see instructions)			10. State		10b State identification no.		11 State income tax withheld	
Form 1099-G								

Terry Baldwin – Self-Employment

Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

Terry's wife died in 2016. Terry is a self-employed painter. He paints businesses and private homes. His business's name is Baldwin Painting. He uses his home address for his business. His daughter Amy earned over \$10,000 last year and provides over half of her support. She is not disabled.



Terry received 1099-NEC forms for two restaurants he painted. In addition, Terry also received cash payments for painting several private residences for which he has records documenting \$24,675 in receipts.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. JANE'S CAFE 35 WEST ELM ST YC YS YZIP		OMB No. 1545-0116 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1099-NEC	Nonemployee Compensation	
PAYER'S TIN 43-5XXXXXX		RECIPIENT'S TIN 572-00-1802	Copy B For Recipient	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code TERRY BALDWIN 143 CONCORD LANE YC/YS/YZIP		1 Nonemployee compensation <div style="text-align: center; font-size: 1.2em;">\$3,200.00</div>	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.	
		2		
		3		
		4 Federal income tax withheld		
		FATCA filing requirement <input type="checkbox"/>		
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.	7 State income
		-----	-----	-----
Form 1099-NEC				

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ALICE'S BISTRO 234 FALCON DR YC YS YZIP		OMB No. 1545-0116 <div style="text-align: center; font-size: 2em; font-weight: bold;">20XX</div> Form 1099-NEC	Nonemployee Compensation	
PAYER'S TIN 54-3XXXXXX		RECIPIENT'S TIN 572-00-1802	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.	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code TERRY BALDWIN 143 CONCORD LANE YC/YS/YZIP		1 Nonemployee compensation <div style="text-align: center; font-size: 1.2em;">\$5,500.00</div>		
		2		
		3		
		4 Federal income tax withheld		
		FATCA filing requirement <input type="checkbox"/>		
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.	7 State income
Form 1099-NEC				

He has a ledger documenting all expenses that is summarized as follows:

Paint	\$8,745	Painting tools and supplies	\$598	License	\$95
Liability insurance	\$478	Health insurance (self)	\$3,400	Advertising	\$350
Business cards	\$42	Business phone	\$695	Website	\$317
Personalized coveralls	\$250				

Terry has a truck that he put in service on May 2, 1998. He has detailed records showing:

Business miles: 1,004 thru 6/30 and 964 after 7/1, Commuting miles: 2,795 thru 6/30 and 2,205 after 7/1, and 9,546 other miles for the year.

He made four quarterly estimated tax payments of \$1,650 each for TY2023.

Karen Chambers –Retirement Income

Interview Notes

Refer to the common I/I Sheet page 1 for personal information. Karen's husband died in 2021.

Karen is a retired Navy Chief Petty Officer. After retiring in 2001 with 20 years in the Navy, she became a police officer. After becoming disabled in the line of duty, she started receiving her disability pension on July 1, 2016. She also started receiving Social Security disability in 2017.

She has health care coverage from TRICARE with an annual enrollment fee of \$365.96. The early retirement age for the police department is age 62. Her daughter Amy moved in with Karen (after Karen's husband died 27 May 2021) to help take care of her. Karen provides most of Amy's support, but Amy does part-time work and earned \$7,000 last year.



<input type="checkbox"/> CORRECTED (if checked)		20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. DEFENSE FINANCE AND ACCOUNTING SERVICE US MILITARY RETIRED PAY 8899 E 56TH STREET INDIANAPOLIS IN 46249-1200		1 Gross distribution \$27,117.00			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS
		2a Taxable amount \$27,117.00			
		2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>		
		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$3,900.00		
PAYER'S TIN 34-0727612	RECIPIENT'S TIN 572-00-1803	5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal KAREN CHAMBERS 143 CONCORD LANE YC, YS, YZIP		7 Distribution Code(s) 7	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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld *** \$987.00	15 State/Payer's state no. YS 841XXXXXX	16 State distribution \$27,117.00
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form 1099-R					

*** Box 14 is \$0.00 for those states that do not tax military pensions.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
20XX ○ PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. ○ SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name KAREN CHAMBERS		Box 2. Beneficiary's Social Security 572-00-1803	
Box 3. Benefits Paid in 20XX \$13,400.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$13,400.00	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit \$12,900.00			
Medicare Part B premiums deducted from your benefits			
Medicare Prescription Drug premiums (Part D) deducted from your benefits			
Total Additions \$500.00		Box 6. Voluntary Federal Income Tax Withheld \$500.00	
Benefits for 20XX \$13,400.00		Box 7. Address KAREN CHAMBERS 143 CONCORD LANE YC, YS, YZIP	
Benefits for 20XX-1			
Benefits for 20XX-2			
Benefits for 20XX-3		Box 8. Claim Number (use this number if you need to contact SSA) 572-00-1803A	

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)				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 Telephone no. MAYBERRY SHERIFF'S DEPARTMENT 1 HOLLOW TREE RD YC, YS, YZIP			1 Gross distribution	<div style="font-size: 2em; font-weight: bold;">20XX</div> <div style="font-weight: bold;">Form 1099-R</div>		
			\$21,650.00			
			2a Taxable amount	Total Distribution <input type="checkbox"/>		
			2b Taxable amount not determined. <input checked="" type="checkbox"/>			
			3 Capital gain (included in box 2a).	4 Federal income tax withheld <div style="font-weight: bold;">\$1,450.00</div>		
PAYER'S TIN 21-8XXXXXX		RECIPIENT'S TIN 572-00-1803		5 Employee contributions/ Designated Roth contributions or 6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal KAREN CHAMBERS 143 CONCORD LANE YC, YS, YZIP						
			7 Distribution Code(s)	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other %	
			3			
			9a Your percentage of total distribution	9b Total Employee Contributions <div style="font-weight: bold;">\$86,500.00</div>		
			%			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$875.00	15 State/Payer's state no. <div style="font-weight: bold;">YS 218XXXXXX</div>		
			16 State distribution <div style="font-weight: bold;">\$21,650.00</div>			
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality %		
				19 Local distribution		
Form 1099-R						

Ronald Davis – Investment Income

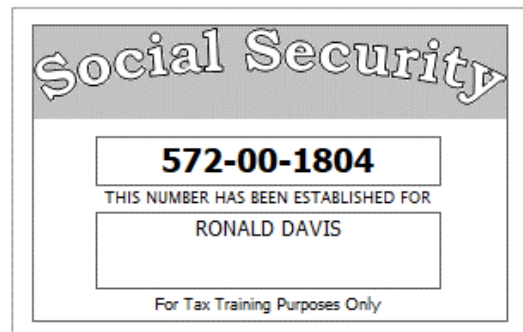
Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

Ronald's wife, Alicia Davis, died on January 5, 2023. Her SSN is 572-00-1814 and she was born on May 6, 1964. She was not blind or disabled. Alicia had no income in 2023. Ronald retired in July 2013, after teaching elementary school for 32 years. His daughter, Amy, is the manager of a local business, earns over \$30,000, and provides her own support.

Ronald said that in 1986 he received a substantial inheritance from his father that he invested. He now supplements his retirement income with his investment earnings.

Ronald received 63 shares of Long Holdings as part of his inheritance which he sold last year. He is not sure of the basis. He calls his broker and the broker does some research and calls him back stating the value per share was \$150 on his father's date of death.



<input type="checkbox"/> CORRECTED (if checked)		20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE OF FLORIDA DIVISION OF RETIREMENT PO BOX 2000 TALLAHASSEE FL 32315		1 Gross distribution \$26,145.00			
		2a Taxable amount \$25,188.00			
		2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>		
		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$2,900.00		
PAYER'S TIN 84-3XXXXXXX	RECIPIENT'S TIN 572-00-1804	5 Employee contributions/ Designated Roth contributions or \$957.00	6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal RONALD DAVIS 143 CONCORD LANE YC,YS,YZIP		7 Distribution Code(s) 7	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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$1,190.00	15 State/Payer's state no. YS 843XXXXXX	16 State distribution \$25,188.00
Account number (see instructions) 87566A-56		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form 1099-R					

<input type="checkbox"/> CORRECTED		20XX Form 1099-B		Proceeds From Broker and Barter Exchange Transactions	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. GRANT INVESTMENT SERVICES 2121 ESSEX PKWY PITTSBURG PA 15219		Applicable Check Box on Form 8949	OMB No. 1545-0715 20XX Form 1099-B		
		1a Description of Property (Example 100 sh. XYZ Co.) 63 SH LONG HOLDINGS			
		1b Date acquired	1c Date sold or disposed 03/15/20XX		
PAYER'S TIN 43-3XXXXXXX	RECIPIENT'S TIN 572-00-1804	1d Proceeds \$9,492.21	1e Cost or other basis		
		1f Accrued Market Discount	1g Wash sale loss disallowed		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code RONALD DAVIS 143 CONCORD LANE YC,YS,YZIP		2 Short term gain or loss <input type="checkbox"/> Long term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectables <input type="checkbox"/> QOF <input type="checkbox"/>		
		4 Federal income tax withheld	5 If checked, noncovered security <input checked="" type="checkbox"/>		
		6 Reported to IRS Gross proceeds <input type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>	7 If checked, loss is not allowed due to amount in 1d <input type="checkbox"/>		
Account number (see instructions)		8 Profit or (loss) realized in 20XX on closed contracts	9 Unrealized profit or (loss) on open contracts - 12/31/20XX		
CUSIP number	FATCA filing requirement <input type="checkbox"/>	10 Unrealized profit or (loss) on open contracts - 12/31/20XX	11 Aggregate profit or (loss) on contracts		
14 State Name	15 State identification no.	16 State tax withheld	12 If checked, basis reported to IRS <input type="checkbox"/>		
		13 Bartering			
Form 1099-B					

Alpine Brokerage LLC		20XX		TAX REPORTING STATEMENT	
2715 Alpine Lane				Ronald Davis	
Boston MA 02110		TAX INFORMATION SUMMARY		143 Concord Ln, Your City, YS ZIP	
Account No. 111-227				Recipient ID No. XXX-XX-1804	
Payer's TIN: 95-7XXXXXX					
Form 1099-DIV Dividends and Distributions			Form 1099-INT Interest Income		
Copy B for Recipient (OMB NO. 1545-0110)			Copy B for Recipient (OMB NO. 1545-0112)		
Box		Amount	Box		Amount
1a	Total Ordinary Dividends	5,859.66	1	Interest Income	658.00
1b	Qualified Dividends	3,987.43	2	Early Withdrawal Penalty	0.00
2a	Total Capital Gain Distributions (Includes 2b – 2d)	9,855.97	3	Interest on U.S. Savings Bonds and Treas. Obligations	456.93
2b	Unrecaptured 1250 Gain	0.00	4	Federal Income Tax Withheld	0.00
2c	Section 1202 Gain	0.00	5	Investment Expenses	0.00
2d	Collectibles (28%) Gain	0.00	6	Foreign Tax Paid	0.00
2e	Section 897 ordinary dividends	0.00	7	Foreign Country or U.S. Possession	
2f	Section 897 capital gain	0.00	8	Tax-Exempt Interest	87.95
3	Nondividend Distributions	56.90	9	Specified Private Activity Bond Interest	0.00
4	Federal Income Tax Withheld	2,000.00	10	Market Discount	0.00
5	Section 199A Dividends	654.85		Market Discount on Noncovered Securities	0.00
6	Investment Expenses	850.00	11	Bond Premium	223.67
7	Foreign Tax Paid	34.89	12	Bond Premium on Tax-Exempt Bond	0.00
8	Foreign Country/U.S. Possession: Various		13	Bond Premium on tax Exempt Bonds	
9	Cash Liquidation Distributions	0.00	15	State	YS
10	Non-Cash Liquidation Distributions	0.00	16	State Identification No.	XXXX
11	FATCA filing requirement		17	State Tax Withheld	0.00
12	Exempt-Interest Dividends	507.78		FATCA filing requirement	
13	Specified Private Activity Bond Interest Dividends	0.00			
14	State	YS			
15	State Identification No	XXXX			
16	State Tax Withheld	0.00			
Summary of Proceeds, Gains & Losses, Adjustments and Withholding					
Term	Form 8949 type	Proceeds	Cost basis	Wash Sale loss disallowed	Net Gain or Loss(-)
Short	A (basis reporter to IRS)	17,749.50	13,932.50		3,817.00
Short	B (basis not reported to IRS)				
Short	C (Form 1099-B not received)				
	Total Short-Term	17,749.50	13,932.50		3,817.00
Long	D (basis reporter to IRS)	8,089.35	5,194.75		2,894.60
Long	E (basis not reported to IRS)				
Long	F (Form 1099-B not received)				
	Total Long-Term	8,089.35	5,194.75		2,894.60
	Grand Total	25,838.85	19,127.25		6,711.60

This broker summary is page 1 of 22 of the complete brokerage statement. After reviewing the complete statement, you have verified that all dividend and interest income matches the summary and there is no additional income or other data needed for the return. The dividends are from regular mutual funds and fully taxable for federal and state. The exempt-interest dividends are from your state specific funds (100% from your state’s obligations). The reported tax-exempt interest, \$6.25 is exempt from your state tax and \$81.70 is taxable by your state.

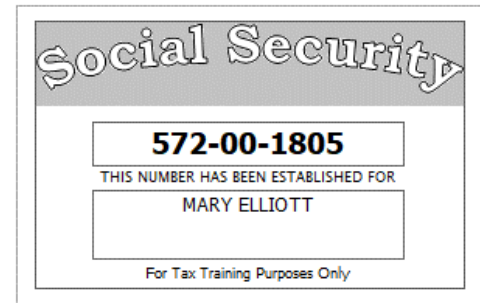
You note that both the short-term and long-term transactions were for mutual funds purchased on various dates. All short-term transactions occurred on 9/17/2023. The long-term transactions occurred on various dates with the last transaction of the year on 11/23/2023.

Mary Elliott – Itemized Deductions and Education Benefits

Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

Mary’s husband died in 2014. Mary is the manager of a local business. Mary had a medical issue last year that resulted in several unreimbursed expenses. Her daughter, Amy, has no income and is a full-time student at a local college in her junior year pursuing her nursing degree.



a. Employee's social security number 572-00-1805		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 46-9XXXXXX		1. Wages, tips, other compensation \$35,850.00		2. Federal income tax withheld \$3,600.00			
c. Employer's name, address, and ZIP code BAXTER'S QUILT SHOPPE 4220 DOCKSIDE AVE YC,YS,YZIP		3. Social security wages \$35,850.00		4. Social security tax withheld \$2,222.70			
		5. Medicare wages and tips \$35,850.00		6. Medicare tax withheld \$519.82			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code MARY ELLIOTT 143 CONCORD LANE YC,YS,YZIP		11. Nonqualified plans		12a. See instructions for box 12 DD \$5,600.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 46-8XXXXXX	16. State wages, tips, etc. \$35,850.00	17. State income tax 1,267.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 20XX</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

Mary itemized last year and received advice from her Tax-Aide Counselor on organizing and summarizing itemized deductions. She provides the following summaries:

Medical:

Hospital expenses:	\$6,034.78	Doctor co-pays:	\$3,476
Prescription co-pays:	\$1,678.47	Ambulance:	\$700
Dental insurance:	\$960	LTC insurance (for Mary):	\$1,200

Medical miles: 675 thru 6/30 and 578 after 7/1

Gifts to charity:

St Paul's Church:	\$3,080	Mayo Clinic:	\$500
Salvation Army (clothing):	\$100	Chamber of Commerce:	\$50
Church raffle:	\$40		

Taxes:

State sales tax on new vehicle: \$1,080
 Personal property tax (value based): \$219
 Use Salisbury, NC Zip Code 28145 for sales tax: or use your own state and local rates.

Mary confirms that the U.S. Bank mortgage was for the purchase of her home.

<input type="checkbox"/> CORRECTED (if checked)				20XX Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.			
US BANK HOME MORTGAGE PO BOX 21958 EAGAN MN 55121		1. Mortgage interest received from payer(s)/borrower(s) * \$6,987.67		Copy B For Payer/Borrower The information in boxes 1 through 9 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 this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.	
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2. Outstanding mortgage principal as of 1/1/20XX \$180,050.39	3. Mortgage origination date 06/19/2016		
31-085XXXX	572-00-1805	4. Refund of overpaid interest	5. Mortgage insurance premiums		
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.		6. Points paid on purchase of principal residence			
MARY ELLIOTT 143 CONCORD LANE YC,YS,YZIP		7. <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.			
9. Number of properties securing the mortgage	10. Other PROPERTY TAX PAID: \$4,675	8. Address or description of property securing mortgage (see Instructions)		11. Mortgage acquisition date	
Account number (see instructions)					
Form 1098					

<input type="checkbox"/> CORRECTED (if checked)				
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number LIBERTY COLLEGE 23 GRADUATE WAY YC,YS,YZIP		1 Payments received for qualified tuition and related expenses <p style="text-align: center;">\$10,200.00</p> 2	OMB No. 1545-1574 <p style="text-align: center;">20XX</p> Form 1098-T	Tuition Statement
FILER'S employer identification no. <p style="text-align: center;">10-877XXXX</p>	STUDENT'S TIN <p style="text-align: center;">586-00-1800</p>	3		Copy B For Student
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code AMY HARRIS 143 CONCORD LANE YC,YS,YZIP		4 Adjustments made for a prior year	5 Scholarships or grants <p style="text-align: center;">\$7,500.00</p>	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.
		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. <input type="checkbox"/>	
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund	
Form 1098-T				

Amy is in her junior (third) year. Amy's scholarship is restricted to tuition and fees. Amy's grandmother paid \$1,000 toward the tuition; the remainder was paid from a student loan. Her student statement was checked and showed the same amounts for scholarship and tuition. In addition, Amy paid \$650 for required books and equipment and \$350.87 for nursing scrubs required by the college. She purchased the used textbooks on-line. Amy has never been convicted of a crime.

General Quizzes

Quizzes can be a useful tool for Instructors. Use them to reinforce lesson material, supplement self-study, and evaluate student knowledge and training effectiveness. To reinforce use of resources, volunteers should write down where they found the answer to the question. Some suggested uses include:

- Assign as homework before or after a lesson to the entire class. Alternatively, assign questions to specific volunteers to research and then brief the class at the beginning of the next day.
- Use as “sunrisers” to get the volunteers motivated at the beginning of the day.
- Assign to volunteers certifying through self-study as another measure of their performance.
- Use them during a lesson to reinforce the tax law and drive home the use of resources such as TY23 Pub 4012 NTTC Modified, TY23 Pub 4491 NTTC Modified, and the Scope Manual.
- Add questions on your state tax law differences and tax software entries.

Policy and Procedure
1. The Intake & Interview form is nice but not required if the taxpayer doesn't want to use it. True or False?
2. Carryforward information that the software brings from the prior year is always correct and the Counselor should not change it. True or False?
3. A grateful taxpayer wants to give the Counselor \$20. What should the Counselor do?
4. The Counselor's brother is a professional Medicare advisor. What happens if the Counselor refers taxpayers to the brother?
5. A taxpayer is very unhappy with the results of their taxes and makes a scene at the site. Eventually, security is called to escort the taxpayer out of the building. What should be done?
6. The consent for global carryforward means that any preparer using any tax software will have access to the taxpayer's data in the next year. True or False?
7. Taxpayers must answer all demographic questions. True or False.
8. The Intake Booklet gives the taxpayer a good explanation on how to use the booklet. True or False.
9. When a taxpayer consents to disclose/use their information to the AARP Foundation it means that their information will be sold to marketers. True or False.
10. A taxpayer can consent to receive AARP Foundation information but decline to disclose/use their information to the AARP Foundation. True or False.
11. A taxpayer does not want to agree to any of the consents. How does this impact the preparation of their tax return?
12. A site should retain the Intake Booklet to document the answers for each return. True or False?

CORE – Scope	In scope	Out of scope	Maybe **
1. Student loan interest			
2. Form 1099-S for sale of rental property			
3. W-2 with code Q in Box 12			
4. Schedule K-1			
5. Form 1098-MA			
6. Moving expenses			

CORE – Scope	In scope	Out of scope	Maybe **
7. Form 1099-LTC			
8. Qualified adoption expenses			
9. UBER driver income			
10. Self-employed health insurance adjustment to gross income			
11. Loss from storm damage from federally declared disaster area			
12. Form 1099-R Box 7 code L1			
13. A social security pension from Germany			
14. Taxpayer with a small business making and selling jewelry at local craft fairs			

** Answer “maybe” if scope may be limited.

COMPREHENSIVE – Scope	In scope	Out of scope	Maybe**
15. Form 1099-C cancellation of car loan			
16. Charitable donation of a painting appraised for \$4,500			
17. Prior year Social Security lump sum payments			
18. Parents have a child with unearned income over \$2,300			

CORE – Who must file
1. List three reasons a person should file a return, even though they have no taxable income.
2. If you were born on January 1, 1959, do you follow the guidelines for under 65 for purposes of determining whether you must file a return for 2023? Yes/No
3. Ahmet is 17 years old and earned \$1,350 in wages from his summer job (reported on a W-2). Must he file a return? Yes/No

CORE – Filing Status
1. Mary and John are married with three children. They have lived together all year. What filing status choices do they have?
2. Damarco supports his fiancé Elena, who lives with him and does not work outside the home. There are no children. Can Joe file as HOH?
3. Yuri pays his ex-wife \$1,000/month in child support for his two children who live with her: Laurie, 17 and Lonnie, 13. His wife signed Form 8332 stating she won't claim an exemption for either child in even-numbered tax years. Since he claims the kids, can he also claim HOH?
4. Mary and Tom are divorced. The divorce decree doesn't say anything about tax dependents. Tom pays child support for their two young children, who live with Mary. Neither Tom nor Mary has remarried. <ul style="list-style-type: none"> a. What is Mary's filing status? What is Tom's? b. Same situation as above. Mary and Tom's divorce decree wasn't final until January 2024. Tom moved out of the house in March 2023. What is Mary's filing status? What is Tom's? c. Same situation as above. Mary and Tom's divorce decree wasn't final until January 2024. Tom moved out of the house in August 2023. What is Mary's filing status? What is Tom's?
5. Steve and Lucinda had been married 30 years when Steve died in January 2023. Since then Lucinda has lived alone. She comes to your site for help with her taxes. What is her filing status?

CORE – Filing Status

6. Jack and Jill were married with three small children when Jack died in January 2022. Jill filed MFJ for TY2022. If she doesn't remarry...
- What is her filing status for TY2023?
 - What is her filing status for TY2024?
 - What is her filing status for TY2025?
7. Jody is 17 years old. She lives with her parents but had a summer job to make money for her college fund. She comes to your site for help with her taxes. What is her filing status?
8. Kyle and his girlfriend Haley share an apartment. They both have jobs and share the expenses. Neither has ever been married, had any children, nor is supporting a family member. They come to your site for help with their taxes. What filing status choices do Kyle and Haley have?
9. Archie and Elaine lived together all of 2023. They married on January 1, 2024. What is their filing status for 2023? What if they married the day before?

COMPREHENSIVE – Filing Status

10. Tom and Harriet were married when Tom died in February 2023. In November 2023, she married Tom's best friend, Dick.
- What is Tom's filing status for 2023?
 - What is Dick's filing status for 2023?
 - What is Harriet's filing status for 2023?
11. Kyla and Dakota are sisters sharing a home with their children (two each). Each pays their share of the costs for themselves and their children. Both sisters work and have income in the EIC eligibility range. What rules would have to apply for them to both be able to file as HOH?
12. Judy and Joe are married, but they didn't live together at all in 2023. They have one child, who lives with Judy, who pays most of the household expenses. What is their filing status:
- If Joe is deployed with the army in Turkey?
 - If Joe is working in Turkey for a civilian contractor for a couple of years?
 - If Joe left last June without saying good-bye, and Judy doesn't even know where he is?
 - If Joe and Judy signed a separate maintenance agreement in 2022 between themselves without court decree and are planning to divorce soon?
13. Marie, her two young children and her widowed father, Mark, all live together. Mark's income is slightly more than Marie's and both are within the EIC eligibility range. Marie and Mark share the housing and other costs 50-50, and both qualify to claim the children as qualifying children.
- If Marie signs Form 8332 to give her ex-husband the right to claim the children, can she still let her dad claim them for EIC?
 - If each claims at least one child, can they both file as?
 - Assuming their incomes are similar, what is probably the most beneficial way to claim the children?
14. Arturo and Carmen are married and live together with their two kids, Alice and Emma. They both work and are glad to have Arturo's mother, Janice, living with them. In addition to Social Security, Janice has a sizable pension and pays more than half the costs of maintaining the home.
- If it's okay with Arturo and Carmen, can Janice file as HOH?
 - What if it is not okay with Arturo and Carmen?

CORE – Dependency and Related Credits

1. LaDonna is 28 years old. In 2018, she divorced Sean and moved back home with her parents. She has a part-time job and earned about \$4,000, but spends most of her money on entertainment and clothes. Her folks pay all the household bills. What is her filing status? Can her parents claim her for the credit for other dependents?
2. Dan and Elizabeth are married and have one son, Jake, aged 16. Jake spent eight months in juvenile detention last year.
 - a. Can Dan and Elizabeth claim the child tax credit?
 - b. Can they claim the credit for other dependents?
 - c. Can they claim Jake for EIC?
3. Karen, age 26, and her infant Kasey live with Karen’s parents, who have more income than Karen does. Karen earned \$8,600 in a part-time job. Karen has decided to let her parents claim Kasey, as they will get more tax benefit than she will. Can Karen claim EIC without a child?
4. Maria signs Form 8332 to let her ex-husband Max claim their daughter Missy, age 10, on his tax return even though Missy lives with Maria.
 - a. Can Max claim HOH?
 - b. Can Max claim the child tax credit?
 - c. Can Max claim the child and dependent care credit as well?
 - d. Can Max claim Missy as his qualifying child for EIC?
5. Tom and Shelley are married and live together with their two kids, Rachael and Rebecca. They both work and are glad to have Tom’s mother Sandra living with them. Sandra’s only income is Social Security, which she uses for gifts, her clothes and her car. Can Tom and Shelley claim the credit for other dependents for Sandra?
6. Marissa’s friend Carol is in a residential drug rehab program, and Marissa is caring for Carol’s newborn daughter Sunny until Carol is able. Sunny has lived with Marissa since she was born in August 2023. Carol has no income and will not file a return.
 - a. Can Marissa claim the child tax credit for Sunny?
 - b. Can Marissa file as HOH?
 - c. If Sunny was placed with Marissa as a foster child by the Department of Child Services, would the answers be different?
7. Andrea (25) and her young children lived with Andrea’s mother Agnes most of the year. Andrea’s AGI is \$18,000. Agnes’s AGI is \$25,000. All three children are qualifying children of both Andrea and Agnes. Which statement(s) are true?
 - a. Agnes can claim the children because she has the higher AGI, if Andrea does not claim the children.
 - b. Andrea can claim the children because she is the parent.
 - c. They can reach an agreement between themselves as to who will claim each child.

COMPREHENSIVE – Dependency and Related Credits

8. Lynn is a single mom whose only child, Luke, graduated from high school in 2023 at the age of 18. He got a full-time job and has paid all his own bills since then – except he still lives with his mom, who pays the rent and utilities.
 - a. Overall, he paid less than half of his own support. What is Lynn’s filing status? What is Luke’s filing status? Can Lynn claim Luke for the credit for other dependents?
 - b. Same situation as above but Luke provided more than half of his own support. What is Lynn’s filing status? Luke’s? Can Lynn claim any tax benefit for Luke?
 - c. Same situation as above. If Luke moved out of the house in June 2023 (but still paid less than half of his own support for the year), what is Lynn’s filing status?

COMPREHENSIVE – Dependency and Related Credits

9. Sofia is a U.S. citizen and earns \$35,000 from her job. She supports her widowed mother Elsa who lives in Mexico and has an ITIN. Elsa has no income and relies solely on Sofia. What is Sofia's filing status? Can Sofia claim Elsa as her dependent? Can Sofia claim the credit for other dependents for Elsa?
10. Sean has a Social Security number under DACA (Deferred Action for Childhood Arrivals) and a job at which he earns \$25,000. He supports his younger sister, Tina, age 12 who has an ITIN and lives with Sean all year.
- What filing status can Sean use?
 - Can Sean claim Tina as his dependent? If so, is Tina his qualifying child or qualifying relative?
 - Can Sean claim the child tax credit for Tina?
 - Can Sean claim the credit for other dependents for Tina?
 - Can Sean claim EIC for Tina?
11. Eve supports her adopted brother Darius, age 19, who lives with her and is a full-time student. Which of the following benefits can Eve claim with respect to Darius:
- HOH?
 - credit for other dependents?
 - Education credit?
12. Lynn and Les live together with Lynn's daughter Lori, age 4. Les has a good job and pays most of the bills. Lynn works part time and made \$8,000 last year. She pays for her own and Lori's clothes, for her car and helps with the groceries.
- Can Les claim Lynn as his dependent?
 - Can he claim Lori?
 - If he claims Lori, which benefits can he claim: child tax credit? credit for other dependents? EIC?
 - Who can file as HOH?
13. When Susan was alive, she and her husband Charlie supported her mother and her mother's sister in a neighboring city. They claimed both women as dependents. Now that Susan has died, Charlie continues to support them. Can he continue to claim them as dependents and take the credit for other dependents?

COMPREHENSIVE – Support

1. Sonja's husband died, and Sonja and their two small children receive Social Security survivor benefits of \$12,000 each. Sonja has a part-time job and earned \$6,000. The three pool their funds to pay for all the household costs.
- Does Sonja need to file a return? Should she file?
 - Can Sonja claim child tax credit for the two children? EIC?
 - What is Sonja's filing status?
 - Do the children need to file returns?
2. Marybeth lives with her father Saul in a house that Saul owns. Saul's only income is Social Security, which he gives to Marybeth to help with household expenses. Marybeth provides all of the rest of the household income. How do you decide if Marybeth is providing more than half of Saul's support?

CORE – Wages

1. What will happen if the Employer Identification Number (EIN) or business name on a W-2 is entered incorrectly in TaxSlayer?
2. Where can you find explanations of the codes for Box 12?
3. If a W-2 has a Code DD in box 12 what does that mean?
4. Information in Box 14 on a W-2 must be reported in TaxSlayer exactly as it appears on the W-2. True/False
5. If a W-2 has a Code D in Box 12, what form might be generated as a result? What probing questions should you ask?
6. Difficulty of care payments (also called Medicaid Waiver payments or MWP) can be excluded from income but included as earned income for earned income and additional child tax credit purposes. True/False

COMPREHENSIVE – Wages

7. If a taxpayer can't get his W-2 from an employer, what can we do?
8. If an employer provides multiple W-2s for the same taxpayer with different amounts or different states, do you put them all on the same W-2 in TaxSlayer?
9. If the taxpayer tells you they have unreported tips, how would you enter them in TaxSlayer?
10. How can you tell from the W-2 that it represents a Medicaid waiver payment?
11. If Box 13 is marked "Third Party Sick Pay," income in Box 1 of a W-2 is reportable but not taxable. True/False

CORE – Interest

1. Early withdrawal penalties are adjustments from income. Is the entry for them made in the Deduction>Adjustments section of TaxSlayer or in the Income>Interest and Dividends section?
2. The terms tax-exempt, non-taxable and tax-free interest can be used interchangeably and usually mean that the interest income is reportable but not federally taxable. True/False
3. When a taxpayer sells his home and carries the buyer's mortgage, he or she receives interest from the buyer (payer). What information is required to enter seller-financed mortgage interest received?
4. The difference between the price of a U.S. savings bond and the face value received at maturity is interest and is reported to the taxpayer on Form _____.

COMPREHENSIVE – Interest

5. If a bond is issued at a price lower than its stated redemption value, the difference is called original issue discount (OID) and is simply a form of interest. The issuer of the bond reports a portion of OID each year to the bondholder on Form 1099-OID and we enter it in the Interest and Dividends section of TaxSlayer. True/False
6. Interest on life insurance dividends is not taxable, but it must be reported. True/False
7. Charlie tells you he had \$9.35 in dividends from his credit union account. He did not get a document reporting the amount from his credit union. You should report the amount as qualified dividends in the dividend section of TaxSlayer. True/False

Dividends
1. Ordinary and qualified dividends are both taxed in the same way. True/False
2. Form 1099-DIV shows \$86 in Box 3 (non-dividend distributions). Since it is not an ordinary dividend it is eligible to be treated the same as a qualified dividend. True/False
3. Is there a limit on the total amount of foreign taxes paid during the year for an in-scope return? Yes/No
4. Exempt interest dividends (Form 1099-DIV Box 12) are not taxable and do not show up on the tax return. True/False
5. Sean claims that since his dividend was part of a reinvestment plan to purchase more shares he does not have to declare the dividend. Is his statement true or false?

CORE – Self-employment business income																				
1. List five requirements for a taxpayer’s self-employment income to be in scope for Tax-Aide.																				
14. If your self-employment income is very low, you are not required to pay self-employment taxes. What is that threshold amount?																				
15. Dmitry just started his own business as a painter last year. He tells you that sometimes he does house painting for only one client at a time and other times he may have two or more jobs going on the same day. He also tells you that he often makes separate trips to the paint store for supplies. He has meticulous records of all the miles he drives for his business (i.e., between home and client, between clients, and to the paint store). He is unsure what miles he is allowed to deduct. What do you tell him?																				
16. Zehra works as an Uber driver on weekends to supplement her income. She provides you with the list of expenses below. Which of the following expenses are allowable business deductions?																				
<table border="0"> <tbody> <tr> <td>a. Business miles</td> <td>2,500</td> </tr> <tr> <td>b. Car insurance</td> <td>\$950</td> </tr> <tr> <td>c. Business cards</td> <td>\$50</td> </tr> <tr> <td>d. Liability insurance purchased to protect against her increased risk</td> <td>\$225</td> </tr> <tr> <td>e. Tolls</td> <td>\$125</td> </tr> <tr> <td>f. Gas for the car</td> <td>\$300</td> </tr> <tr> <td>g. Commissions and expenses on UBER statement</td> <td>\$950</td> </tr> <tr> <td>h. Speeding tickets incurred while driving clients</td> <td>\$50</td> </tr> <tr> <td>i. Cell phone used only for UBER calls</td> <td>\$15 per month</td> </tr> <tr> <td>j. Regular car washes</td> <td>\$1,200</td> </tr> </tbody> </table>	a. Business miles	2,500	b. Car insurance	\$950	c. Business cards	\$50	d. Liability insurance purchased to protect against her increased risk	\$225	e. Tolls	\$125	f. Gas for the car	\$300	g. Commissions and expenses on UBER statement	\$950	h. Speeding tickets incurred while driving clients	\$50	i. Cell phone used only for UBER calls	\$15 per month	j. Regular car washes	\$1,200
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17. Yvette is self-employed and pays for her own health insurance (not from the Marketplace). Where can this be deducted?																				

COMPREHENSIVE – Self-employment income
18. Diego has a Form 1099-MISC from his church with \$2,750 reported in box 3 Other Income. Upon questioning about the reason for the income, he states that he does handyman tasks for the church and for others regularly. How do you report this income in TaxSlayer?
19. Jose is a full-time insurance agent and provides you with a W-2 that is marked as a statutory employee in Block 13. How is this income reported?
20. What is the mileage rate for 2023 and is there a date consideration?

Capital gains or losses
1. Which form is used to report sales of stocks or mutual funds to the taxpayer?
2. Short-term transactions occur when the taxpayer has owned the stock for one year or less. True/False
3. A “covered security” means the broker has reported the sales amount but not the basis to the IRS. True/False
4. If a taxpayer does not know the basis for stock sold, what can they do?
5. Inherited stock sold within one year is a short-term transaction. True/False
6. Which of the following sales are in scope for Tax-Aide? <ul style="list-style-type: none"> a. Personal residence b. Inherited stock c. Stock received as a gift d. Stock that does not have a cost basis on the broker statement e. Rental property f. Stock options g. Virtual currency
7. Taxpayer(s) can exclude up to \$250,000 (\$500,000 if MFJ or some surviving spouses) of gain on the sale of their main home if: <ul style="list-style-type: none"> a. They have owned and lived in the home at least ___ of the last ___ and b. Have not excluded the gain on another home in the last _____.
8. Tom and Helen sold their home and want to know which of these can be added to their original purchase price: <ul style="list-style-type: none"> a. New fence \$3,400 b. New deck \$2,900 c. Exterior painting \$900 (not part of a home improvement) d. Remodeled kitchen \$20,600 e. Refinished wood floors \$1,100 f. Roof replaced in 1984 for \$1,600 and again in 2006 for \$4,200 g. Annual maintenance on the heating and air conditioning system \$370
9. Tomasz, aged 75, has a capital loss carry forward of \$78,000 and is thinking he won't file next year as he doesn't think he'll live long enough to use up his capital loss. He receives \$18,000 in Social Security, a \$9,000 pension, has more stock to sell and owns a piece of land Should he file a return?

CORE – Retirement
1. List three situations when the taxable amount needs to be calculated on Form 1099-R.
2. The taxpayer, a retired public safety officer (PSO), provides you a copy of his Form 1099-R and tells you or has a statement telling him health insurance premiums of \$3,786 were withheld (may be shown in Box 5 of Form 1099-R). How do you properly report this in TaxSlayer?
3. Form 1099-R shows a code “3” in Box 7. What probing questions do you ask? Why? What do you do if there is also an entry in box 9b on the Form 1099-R?
4. An early distribution is not subject to the 10% early distribution penalty if it has one of the following codes in Box 7: 2, 3, or 4. True/False
5. A taxpayer presents a Form 1099-R with Distribution Code 1, what probing questions do you ask?

CORE – Retirement

What if the taxpayer is 70 years old?

6. In determining the retirement savings credit, which distributions offset contributions to a qualified retirement plan?
7. If the taxpayer is allowed to make a qualified charitable distribution and the entire distribution amount is \$4,500 while the contribution portion is \$2,000, how would you handle the transaction in TaxSlayer?
8. The retiree died before starting to collect on his pension. It was a joint and survivor benefit policy. When using the simplified method, do you use the ages of both the employee and spouse, just the employee or just the surviving spouse?
9. What code on Form 1099-R shows that the person is a retired public safety officer eligible for the PSO exclusion? What kind of medical coverage qualifies for the PSO exclusion?

COMPREHENSIVE – Retirement

10. A taxpayer has an IRA Form 1099-R with Distribution Code 1 and tells you that he took the distribution to buy a new car, but then changed his mind and put the money back into another IRA. What probing questions do you ask and how do you enter this information in TaxSlayer?
11. The taxpayer takes a distribution from his traditional IRA and tells you he had made non-deductible contributions in prior years. How would you enter the non-taxable portion of the current distribution into TaxSlayer?

Other income

1. Mohamed received \$20 per day for twenty days of jury duty and said that he received his full wages during that time but was required to turn over to his employer all the jury duty pay he received after the first ten days. How do you report this on his return?
2. When asked if they had any other income during the year, John and Mary inform you that they rented their home to a group of fans for one week during the Masters Golf tournament and received \$6,000. They also paid a maid service \$500 to clean the home after the group left. Is this in scope?
3. Ella provided nonmedical support services for her cousin Siri who lives with her. She received a Form 1099-MISC with an amount in Box 3 from a certified Medicaid provider under a Medicaid waiver program in her state. How do you report this income?
4. Bjorn has a W-2G showing that he won \$3,000 at a local casino and he says he was told that he only has to report \$2,000 because he had \$1,000 in losses last year. What do you tell him?
5. Denzel provides a Form 1099-C for cancellation of credit card debt. What information do you need from Denzel?

CORE – Standard and itemized deductions

1. What factors determine the standard deduction amounts?
2. Charles and Maria file MFJ. They paid the following bills. Which items are eligible deductions?
 - a. Prescription drugs from Canada
 - b. False teeth
 - c. Medical insurance premiums deducted from Maria's gross pay
 - d. Oxygen equipment and oxygen

CORE – Standard and itemized deductions
<ul style="list-style-type: none"> e. Nutritional supplements recommended by their doctor to treat diabetes f. Lodging expenses while receiving medical care g. The cost to remove lead paint from their home h. Vitamins and dietary supplements i. Medical marijuana prescribed by a doctor
<p>3. Which taxes are deductible on Schedule A?</p> <ul style="list-style-type: none"> a. Sales tax for the purchase or lease of a car b. Real-estate transfer taxes (or stamp taxes) c. Excise tax on gasoline, alcohol or tobacco d. Federal income taxes paid during the tax year e. State or local real estate tax f. Foreign real estate tax g. Special real estate tax assessment for local benefit that tends to increase the value of your home
<p>4. For 2023, what is the limit on state and local sales, income, and property taxes (SALT)?</p>
<p>5. Which of the following are deductible and within the scope of the Tax-Aide Program?</p> <ul style="list-style-type: none"> a. Home mortgage interest incurred and paid by taxpayer b. Mortgage interest paid on son's mobile home while he is in college (son is sole owner of the mobile home) c. Points paid to acquire a mortgage on the purchase of taxpayer's home d. Mortgage insurance premiums for contract that commenced December 21, 2010 e. Margin interest shown on the brokerage statement f. Student loan interest paid by the student's parent g. Home equity loan interest used to pay off credit card debt
<p>6. Sherman has a reverse mortgage on his primary residence. He received a lump sum payment and \$100 per month from the reverse mortgage lender. Interest is accruing and will be paid at some date in the future.</p> <ul style="list-style-type: none"> a. Is the amount he received in a lump sum reportable as income? Yes/No b. Can he take an interest deduction for the interest that is accruing? Yes/No
<p>7. Alice and Bill are senior citizens who have itemized their deductions for many years. They have no receipts or record of their cash contributions. They tell you these contributions added up to \$260. Can they deduct \$260 as a cash contribution this year?</p>
<p>8. Maricel is 81 years old and made a \$10,000 qualified charitable distribution from her IRA to Goodwill Industries. The distribution was made directly by the trustee of her IRA to Goodwill. How much of the \$10,000 will she take as a charitable itemized deduction on Schedule A?</p>
<p>9. Liz has non-cash contributions that she wishes to claim. She has brought her receipts that show she wishes to claim amounts of \$225, \$350 and \$450. Where should you enter the contributions? What information is required?</p>

COMPREHENSIVE – Itemized deductions
<p>10. Harry and Sally are filing married filing jointly (MFJ). They paid the cost of keeping Sally's father, George, in a nursing home. The entire cost of the nursing home was \$18,000, of which \$8,900 was for medical care. A primary reason for George being in the nursing home was for medical</p>

COMPREHENSIVE – Itemized deductions

care. George is their dependent. How much of the nursing home costs can Harry and Sally claim as a medical expense?

11. How do you deduct mortgage interest paid for a seller-financed mortgage in TaxSlayer?

12. Winston bought his home in 2019 with a mortgage of \$850,000. How much interest can he deduct in 2023?

13. Pablo, age 72, made a direct charitable donation from his IRA for \$10,000 for the first time. He also made a \$7,000 contribution to his traditional IRA. How should these events be reported on his tax return?

Education Benefits

1. List four eligibility criteria for the American Opportunity Credit.

2. Who can claim an education credit?

3. Name at least two options for claiming educational expenses?

4. How do you decide which of the options is right for the taxpayer?

5. Last year David paid \$3,000 in tuition, \$500 for textbooks that he bought through eBay, \$100 for an athletic participation fee, and \$50 for safety goggles that were required for his chemistry course. Assuming he meets all eligibility requirements, how much can he claim for 1) Lifetime Learning Credit, or 2) American Opportunity Credit?

6. Grandma pays the eligible educational expenses for her grandson who is claimed on the parent's return as a dependent. Who can claim the payment amount and where?

7. Can scholarships and grants be taxable?

8. Taxpayer pays for his son's tuition, but the son is not claimed on the taxpayer's return. Can the taxpayer claim the tuition he pays for his son as an education credit? Yes/No

Earned Income Credit

1. Assume the taxpayer meets all the eligibility tests to receive EIC. What are three factors that determine the amount of EIC they will receive?

2. Which of the following items are considered EARNED income for EIC?

- a. Taxable wages
- b. Pensions/annuities
- c. Worker's compensation benefits
- d. Union strike benefits
- e. Medicaid waiver payments
- f. Long-term disability benefits received prior to minimum retirement age
- g. Social Security/Railroad Retirement Benefits
- h. Unemployment compensation
- i. Self-employment gross earnings
- j. Alimony
- k. Work release wages

3. Mario and Lucia are divorced. Lucia does not work but receives alimony and has custody of their son Miguel who lives with her except for one month during the summer when he lives with his father. Mario provides more than half of Miguel's support and per the divorce decree claims Miguel as a dependent on his return. Who can claim Miguel for EIC? Why?

Earned Income Credit
4. Bruno is otherwise eligible to claim EIC but realized a capital gain of \$5,655 during 2023. Is Bruno eligible to claim EIC?
5. Tatiana, age 26, is unmarried. She and her five-year-old daughter Tracey live with Tatiana's mother, Doreen, 63. Tatiana and Doreen provide Tracey's support. Tatiana worked as a clerk and earned \$16,000. Doreen has a part-time job and earned \$8,000 to supplement her Social Security income. Who can claim Tracey for EIC?
6. Ruben is separated from his wife. What rules apply to him to allow him to claim EIC?