6744

VITA/TCE Volunteer Assistor's Test/Retest

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

2025 RETURNS

Link & Learn Taxes

Take your VITA/TCE training online at **apps.irs.gov/app/vita/.** Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.

How to Get Technical Updates?

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

Volunteer Standards of Conduct

VITA/TCE Programs

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

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

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

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

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

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

VSC #4 – Do not knowingly prepare false returns.

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

VSC #6 – Treat all taxpayers in a professional, courteous, and respectful manner.

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

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

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Confidentiality Statement:

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

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Preface

Quality Return Process

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

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

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

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

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

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

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

Test Instructions

Special Accommodations

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

Reference Materials

This test is based on the tax law that was in effect when the publication was printed. Use tax year 2025 values for deductions, exemptions, tax, or credits for all answers on the test. Remember to round to the nearest dollar. Test answers have been rounded up or down as directed in the specific instructions on the form.

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

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

Using Tax Preparation Software

The Practice Lab is a tax year 2025 tax preparation tool developed to help in the certification process for VITA/TCE volunteers. Select Practice Lab from the **VITA/TCE Springboard**. A universal password will be needed to access the Practice Lab. Your instructor, Site Coordinator, or other VITA/TCE volunteer contact will be able to provide you with the universal password. Once you access the Practice Lab, you will need to create an account if you do not already have one.

Using prior year software will not generate the correct answers for the 2025 test. **When using the Practice Lab to prepare return preparation scenarios, check TaxSlayer's blog to ensure all 2025 updates to calculations have been made.**

When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs as directed, or with any four digits of your choice. Use your city, state, and ZIP code when completing any of the forms, unless otherwise indicated. Any question posed by the software not addressed in the interview notes can be answered as you choose.

All taxpayer names, SSNs, EINs, and account numbers provided in the scenarios are fictitious.

Taking the Test

When taking the tests, you may encounter both mini-scenarios and tax preparation scenarios. The mini-scenarios do not require you to prepare a tax return. For each of these, **read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.** This test is based on the tax law that was in effect when the publication was finalized. The answers for the test and retest are based on 2025 values for deductions, exemptions, tax, and credits. The most current draft copies of forms were used at the time this document was published. The tax preparation scenarios require you to complete a sample tax return. You can use the Practice Lab to prepare the sample returns. Answer the questions following the scenario.

Beginning Filing Season 2025, all volunteers must register and certify via Link & Learn Taxes. Go to the Link & Learn Taxes e-learning application at **linklearncertification.com**.

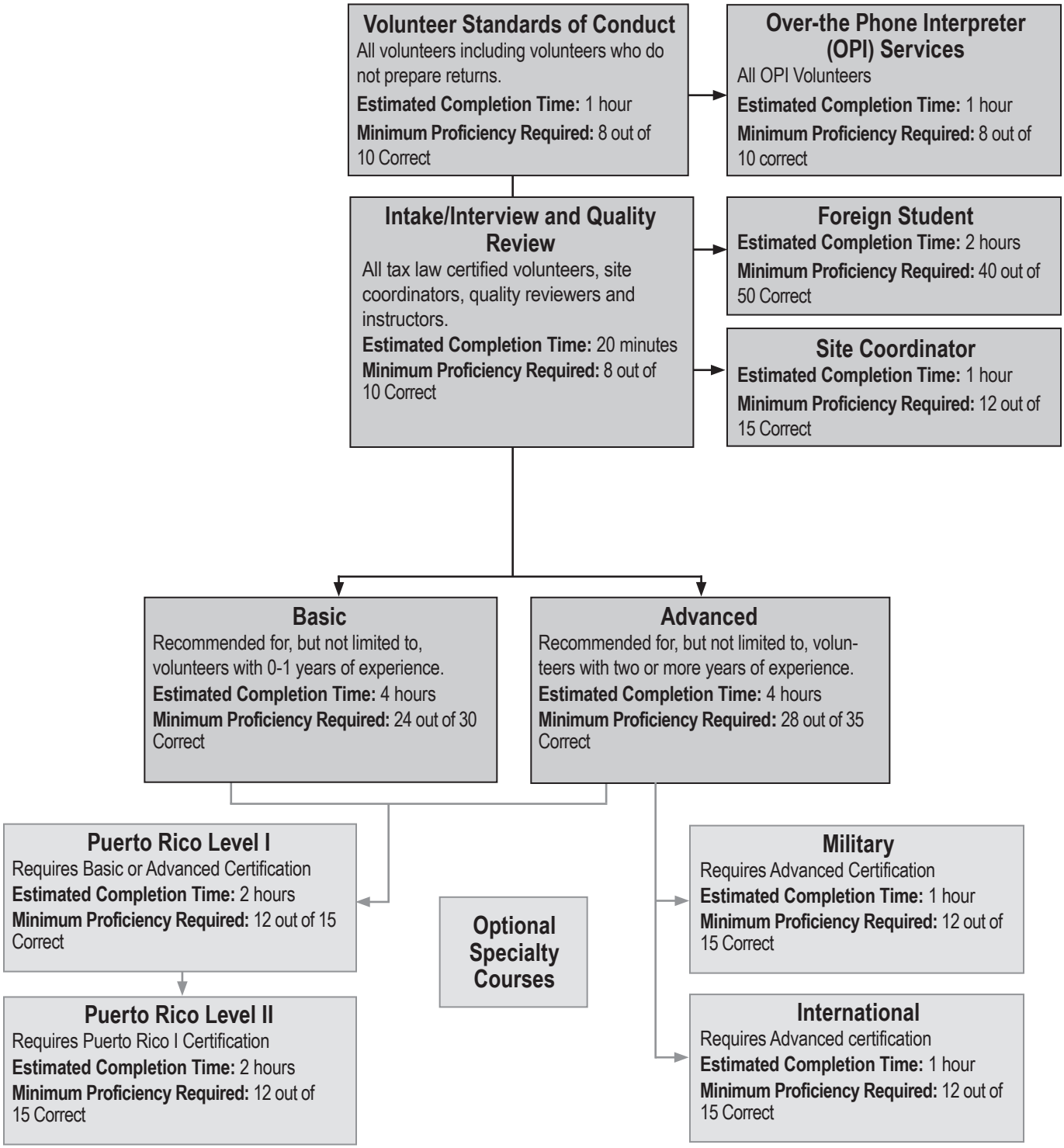
Online testing is fast and efficient; it provides test results immediately. Volunteers who do not pass the test the first time may review the course material and try again. Also, volunteers who prefer to take the certification test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using this method but must transcribe their answers to the test in Link & Learn Taxes to meet the requirement for all volunteers to register and certify through Link & Learn Taxes.

Test Answer Sheet

The test scenarios on Link & Learn Taxes are the same as in this booklet. Read each question carefully before entering your answers online.

Mark your answers in the test booklet. Once you have taken and passed the necessary certifications, give your completed Form 13615, Volunteer Standards of Conduct Agreement to your instructor, Site Coordinator, or other VITA/TCE volunteer contact as directed. Do not submit your entire test booklet unless otherwise directed.

Certification Tests



Step 1: Volunteer Standards of Conduct. This test is for all volunteers, including volunteers who do not prepare returns. Estimated completion time: 1 hour. Minimum proficiency required: 8 out of 10 correct.

Step 2: Intake/Interview and Quality Review. This test is for all tax law certified volunteers, site coordinators, quality reviewers, and instructors. Estimated completion time: 20 minutes. Minimum proficiency required: 8 out of 10 correct.

Certification Tests (cont'd)

Step 3: Tax Law and Coordinator Certifications. Volunteers may take one or more of the following certifications:

- **Foreign Student.** Estimated completion time: 2 hours. Minimum proficiency required: 40 out of 50 correct.
- **Site Coordinator.** Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.
- **Basic.** Recommended for, but not limited to, volunteers with 0-1 years of experience. Estimated completion time: 4 hours. Minimum proficiency required: 24 out of 30 correct.
- **Advanced.** Recommended for, but not limited to, volunteers with two or more years of experience. Estimated completion time: 4 hours. Minimum proficiency required: 28 out of 35 correct.

Step 4: Optional Specialty Courses. Volunteers may take one or more of the following certifications:

- **Puerto Rico Level I**. Requires Basic or Advanced certification. Estimated completion time: 2 hours. Minimum proficiency required: 12 out of 15 correct.
- **Puerto Rico Level II.** Requires Puerto Rico Level I certification. Estimated completion time: 2 hours. Minimum proficiency required: 12 out of 15 correct.
- **Military.** Requires Advanced certification. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.
- **International.** Requires Advanced certification. Estimated completion time: 1 hour. Minimum proficiency required: 12 out of 15 correct.
- **Over-the-Phone (OPI) Services.** Requires Volunteer Standards of Conduct. Estimated completion time: 1 hour. Minimum proficiency required: 8 out of 10 correct.

Test Answer Sheet

Name _____

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

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Standards of Conduct	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: ———	
Total Questions:	10
Passing Score:	**8 of 10**

Intake/ Interview and Quality Review Test	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: ———	
Total Questions:	10
Passing Score:	**8 of 10**

Site Coordinator Test	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: ———	
Total Questions:	15
Passing Score:	**12 of 15**

Military Course Test	
Military Scenario 1	
1.	
2.	
Military Scenario 2	
3.	
4.	
5.	
6.	
Military Scenario 3	
7.	
8.	
Military Scenario 4	
9.	
10.	
Military Scenario 5	
11.	
12.	
13.	
14.	
15.	
Total Answers Correct: ———	
Total Questions:	15
Passing Score:	**12 of 15**

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

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

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

Test Answer Sheet

Name _____

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Basic Course Test	
Basic Scenario 1	
1.	
2.	
Basic Scenario 2	
3.	
4.	
Basic Scenario 3	
5.	
6.	
Basic Scenario 4	
7.	
8.	
Basic Scenario 5	
9.	
10.	
Basic Scenario 6	
11.	
12.	
13.	
Basic Scenario 7	
14.	
15.	
16.	
17.	
18.	
19.	

Basic Course Test	
Basic Scenario 8	
20.	
21.	
22.	
23.	
24.	
Basic Scenario 9	
25.	
26.	
27.	
28.	
29.	
30.	
Total Answers Correct: ———	
Total Questions:	30
Passing Score:	**24 of 30**

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

Advanced Course Test	
Advanced Scenario 7	
15.	
16.	
17.	
18.	
19.	
20.	
21.	
22.	
Advanced Scenario 8	
23.	
24.	
25.	
26.	
27.	
28.	
29.	
Advanced Scenario 9	
30.	
31.	
32.	
33.	
34.	
35.	
Total Answers Correct: ———	
Total Questions:	35
Passing Score:	**28 of 35**

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Test Answer Sheet

Name _____

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International Course Test

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

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

Foreign Student Residency Status, Form 8843, and Filing Status Test

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
Foreign Student Scenario 1	
14.	
15.	
16.	
17.	
Foreign Student Taxability of Income, ITINs, and Credits	
18.	
19.	
20.	
21.	
22.	
23.	
24.	
Foreign Student Scenario 2	
25.	
26.	
27.	

Foreign Student Residency Status, Form 8843, and Filing Status Test

28.	
29.	
Foreign Student Scenario 3	
30.	
31.	
32.	
33.	
Foreign Student Scenario 4	
34.	
35.	
36.	
37.	
Foreign Student Refunds, Deductions, and the Best Form to Use	
38.	
39.	
40.	
41.	
42.	
43.	
44.	
45.	
46.	
47.	
48.	
49.	
50.	

Total Answers Correct: _____
Total Questions: 50
Passing Score: 40 of 50

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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.

Test Answer Sheet

Name _____

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Over the Phone Interpreter Services Test	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: ———	
Total Questions:	10
Passing Score:	**8 of 10**

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

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Retest Answer Sheet

Name _____

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Standards of Conduct

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

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

Intake/ Interview and Quality Review Test

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

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

Site Coordinator Test

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

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

Military Course Test

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

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

Privacy Act Notice

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Basic Course Test

Basic Scenario 1	
1.	
2.	
Basic Scenario 2	
3.	
4.	
Basic Scenario 3	
5.	
6.	
Basic Scenario 4	
7.	
8.	
Basic Scenario 5	
9.	
10.	
Basic Scenario 6	
11.	
12.	
13.	
Basic Scenario 7	
14.	
15.	
16.	
17.	
18.	
19.	

Basic Course Test

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

Total Answers Correct: _____

Total Questions: 30

Passing Score: 24 of 30

Advanced Course Test

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

Advanced Course Test

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

Total Answers Correct: _____

Total Questions: 35

Passing Score: 28 of 35

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

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

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

Retest Answer Sheet

Name _____

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

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

International Course Test

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

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

Foreign Student Residency Status, Form 8843, and Filing Status Test

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
Foreign Student Scenario 1	
14.	
15.	
16.	
17.	
Foreign Student Taxability of Income, ITINs, and Credits	
18.	
19.	
20.	
21.	
22.	
23.	
24.	
Foreign Student Scenario 2	
25.	
26.	
27.	

Foreign Student Residency Status, Form 8843, and Filing Status Test

28.	
29.	
Foreign Student Scenario 3	
30.	
31.	
32.	
33.	
Foreign Student Scenario 4	
34.	
35.	
36.	
37.	
Foreign Student Refunds, Deductions, and the Best Form to Use	
38.	
39.	
40.	
41.	
42.	
43.	
44.	
45.	
46.	
47.	
48.	
49.	
50.	

Total Answers Correct: _____
Total Questions: 50
Passing Score: 40 of 50

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

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

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

Retest Answer Sheet

Name _____

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

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Over the Phone Interpreter Services Retest	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
Total Answers Correct: ———	
Total Questions:	10
Passing Score:	**8 of 10**

Privacy Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301.

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

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

Volunteer Standards of Conduct Test

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

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

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

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

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

Test Questions

Directions

Using your resource materials, answer the following questions:

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

c. Thank the taxpayer, and explain that you **cannot** accept any payment for your services.

d. Refer the taxpayer to the tip jar located at the quality review and print station.

4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does **not** have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three to four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?

a. Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.

b. Jake should explain that a taxpayer's federal or state refund **cannot** be deposited into a VITA/TCE volunteer's bank account and she will have to open an account in her own name to have the refund direct deposited.

c. Jake can suggest she borrow a bank account number from a friend because the taxpayer's name does **not** need to be on the bank account.

5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is **true**?

a. There is no violation to the Volunteer Standards of Conduct (VSC) unless Max's wife makes a big commission on the sale of health insurance to Ali.

b. Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.

c. Max is doing Ali a favor by using her personal information to secure business for his wife.

d. Information a taxpayer provides at a VITA/TCE site can be used for the volunteer's personal gain.

6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income **does not** need to be reported because the IRS **does not** know about it. Bob indicated **NO** cash income on Form 13614-C. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Who violated the Volunteer Standards of Conduct?

a. Bob, the tax law-certified volunteer who prepared the return.

b. Jim, the designated quality reviewer who was unaware of the cash income when he reviewed the return.

c. Betty, the coordinator.

d. No one has violated the Volunteer Standards of Conduct.

7. Sue, a VITA/TCE coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue removed his access to the software, she then uses the external referral process to report the details to SPEC headquarters by sending an email to **ts.voltax@irs.gov**. Did Sue take appropriate actions as the coordinator?

a. Yes

b. No

8. Sam is assigned to prepare a taxpayer's return. The taxpayer has been waiting for a long time due to the volume of taxpayers needing service. The taxpayer is agitated when they sit with Sam. How should Sam interact with the taxpayer?

   a. Keep calm.

   b. Create a peaceful and friendly atmosphere.

   c. Remain professional and courteous.

   d. All of the above.

9. VITA/TCE sites and volunteers must not solicit business from taxpayers or use taxpayer information for personal or business benefit.

   a. True

   b. False

10. Ben is preparing a tax return and the taxpayer has a dependent listed. The dependent is the child of the taxpayer's cousin. The child lived with the taxpayer a few months. Ben prepared the return and indicated on Form 13614-C the child lived with the taxpayer all year. Did Ben violate the VSC?

    a. Yes, Ben knowingly prepared the return with false information.

    b. Yes, but the return was accepted so everything is fine.

    c. No, the cousin gave permission.

    d. No, the cousin wasn't filing a return.

Volunteer Standards of Conduct Retest Questions

Directions

Using your resource materials, answer the following questions:

1. Which volunteers must pass the Volunteer Standards of Conduct (VSC) certification test?

   a. Coordinators

   b. Quality reviewers and tax return preparers

   c. Greeters or client facilitators

   d. All VITA/TCE site volunteers must pass the VSC certification test

2. Failure of a VITA/TCE volunteer to comply with the Volunteer Standards of Conduct could result in which of the following?

   a. The volunteer's removal from the VITA/TCE program.

   b. The volunteer's inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely.

   c. Termination of the sponsoring organization's partnership with the IRS.

   d. All of the above may be considered an appropriate action depending on the type of violation and the sponsoring organization's corrective actions.

3. Is having a donation/tip jar at the quality review station within the VITA/TCE site a violation of the Volunteer Standards of Conduct?

   a. Yes

   b. No

4. Maggie wants her tax refund quickly; however, she doesn't have a bank account for direct deposit. She asks Josh, the tax law-certified preparer, to deposit her refund into his checking account and turn the funds over to her when received. If Josh agrees to do this, has he violated any of the Volunteer Standards of Conduct?

   a. Yes

   b. No

5. Pat is a paid tax preparer in the community; he also gives back to the community by serving as an IRS tax law-certified volunteer tax preparer at a VITA/TCE site. While conducting the interview with the taxpayer, Pat discovers the taxpayer's small business will generate a loss, making the return out of scope for the VITA/TCE program. Pat explains to the taxpayer that the tax return **cannot** be prepared at the VITA/TCE site, but he will offer the taxpayer a discount at his paid tax preparation business down the road. Did Pat violate the Volunteer Standards of Conduct (VSC)?

   a. Yes, it is a violation of the VSC for Pat to solicit business from any taxpayer at the VITA/TCE site.

   b. No, it is **not** a violation since the return **cannot** be prepared at the site.

   c. No, none of the VSC addresses soliciting business while volunteering at the VITA/TCE site.

6. Ann, an IRS tax law-certified tax preparer, told the taxpayer that cash income does **not** need to be reported because the IRS will never know about it. Ann indicated **NO** cash income on Form 13614-C. Ann prepared the return without the cash income. The designated quality reviewer was **unaware** of the conversation and therefore **unaware** of the cash income and the return was printed, signed, and e-filed. Did the designated **quality reviewer** violate the Volunteer Standards of Conduct?

   a. Yes

   b. No

7. Jan, a greeter, overheard an IRS tax law-certified volunteer, Jim, trying to sell insurance to a taxpayer he was helping. Jim is an insurance agent in the community. Jan feels like Jim was pushy, made the taxpayer uncomfortable, and violated Volunteer Standard of Conduct #3. What should Jan do?

   a. Make an announcement to the taxpayers in the waiting room to ignore Jim if he tries to sell them insurance.

   b. Tell the coordinator what she heard, so they can immediately remove Jim from the site and report the incident using the external referral process by sending an email to **ts.voltax@irs.gov.**

   c. Mind her own business and do nothing.

8. VITA/TCE volunteers must remain professional and courteous when working with taxpayers.

   a. True

   b. False

9. During tax preparation the volunteer notices the taxpayer's type of income is out of VITA/TCE scope per Publication 4012. The volunteer refers the taxpayer to their sister's tax preparation services. Was a VSC violated?

   a. No, the taxpayer asked for help in finding a tax preparer.

   b. Yes, the volunteer cannot recommend a specific person or company's services.

   c. No, the volunteer is helping promote a family business.

   d. No, the volunteer is helping the taxpayer get the service they need.

10. A volunteer prepared a return that contains fraudulent Earned Income Credit (EIC) to help a family member who is financially struggling. The volunteer did not violate the VSC.

    a. True

    b. False

Volunteer Standards of Conduct Agreement

Form **13615**
(October 2025)

Department of the Treasury - Internal Revenue Service

Volunteer Standards of Conduct Agreement – VITA/TCE Programs

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

Use of Form 13615: This form provides information on a volunteer's certification. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, client facilitators and tax law instructors must certify in Intake/Interview and Quality Review and tax law prior to signing this form. These certifications are also required for greeters, screeners, client facilitators, who answer tax law questions. This form is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address with a government-issued photo ID, and signs and dates this form.

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

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

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

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

VSC #4 - Do not knowingly prepare false returns.

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

VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.

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

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

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

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

For additional information on the volunteer standards of conduct, please refer to Publication 4961, VITA/TCE - Volunteer Standards of Conduct - Ethics Training.

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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 in regards to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. Please note: Sponsoring organizations may perform background checks on their volunteers.

IRC 7216(a) - Imposes criminal penalties on tax return preparers who knowingly or recklessly make unauthorized disclosures or uses of information furnished in connection with the preparation of an income tax return. A violation of IRC 7216(a) is a misdemeanor, with a maximum penalty of up to one year imprisonment or a fine of not more than $1,000, or both, together with the cost of prosecution.

Volunteer:

By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name *(type/print)*	Volunteer position(s) ☐ IRS Employee
Home address *(street, city, state and ZIP code)*	

Email address	Daytime telephone	Sponsoring partner name/site name
Number of years volunteered *(including this year)*	Signature *(electronic)* **OR**	Signature *(type/print)* Date

Volunteer Certification Levels *(Add the letter "P" for all passing test scores)*

Volunteer Standards of Conduct ***(Required for ALL)***	Intake/Interview and Quality Review	Site Coordinator	Basic	Advanced	Military	International	Puerto Rico 1	Puerto Rico 2	Foreign Students	SPEC OPI

Professional designation *(Attorney, CPA, CTEC, or Enrolled Agent)*	Licensing jurisdiction *(state)*	Bar, license, registration, or enrollment number	Effective or issue date	Expiration date *(if provided)*

Coordinator, Sponsoring Partner, Instructor or IRS Contact: By signing this form, I declare that I have verified the required certification level(s) and government-issued photo ID for this volunteer prior to allowing the volunteer to work at the VITA/TCE site.

Approving Official's name and title *(printed)* *(coordinator, sponsoring partner, instructor or IRS contact)*	Signature *(electronic)* **OR**	Signature *(type/print)* Date

Parent/Guardian: By signing this form, I declare that I give permission for my child to volunteer in the VITA/TCE programs.

Parent/Guardian name *(printed)*	Signature *(electronic)* **OR**	Signature *(type/print)* Date

For Continuing Education (CE) Credits ONLY

(To be completed by the coordinator or partner)

Instructions: Complete this section when an unpaid certified volunteer is requesting Continuing Education (CE) credits. CE credits **will not be issued without a PTIN** for Enrolled Agents, Non-credentialed preparers and CTEC registered preparers. CPAs, attorneys, or CFPs do not require a PTIN; however, they must check with their governing board requirements for obtaining CE Credits. **The coordinator, sponsoring partner, or instructor must sign and date this form** and send the completed form to the SPEC territory office or relationship manager for further processing. Refer to Publication 5362, Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers or Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions.

First and last name on PTIN account	Volunteer Preparer's Tax Identification Number (PTIN) P - ___ ___ ___ ___ ___ ___ ___ ___	CTEC ID number *(if applicable)* A - ___ ___ ___ ___ ___ ___
Address *(VITA/TCE Site or teaching location)*	Site Identification Number (SIDN) S - ___ ___ ___ ___ ___ ___ ___ ___	

Professional Status *(check only one box)*

☐ Enrolled Agent (EA)
☐ Certified Public Accountant (CPA)
☐ Non-credentialed tax return preparers participating in the IRS Annual Filing Season Program (AFSP)
☐ Attorney
☐ Certified Financial Planner (CFP)
☐ California Tax Education Council (CTEC) Registered Tax Return Preparer (CRTP)

Certification Level *(Check only one box below)*	**Volunteer Hours** *(Minimum of 10 volunteer hours required to issue CE Credits)*
☐ Advanced	Total hours volunteered *(qualifies for 14 CE credits)* _____
OR	**OR**
☐ Advanced and One or More Specialty Courses	Total hours volunteered *(qualifies for 18 CE credits)* _____

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

Approving Official's *(printed)* name and title *(coordinator, sponsoring partner, instructor)*	Signature *(electronic)* **OR**	Signature *(type/print)* Date

Intake / Interview and Quality Review Test Questions

Directions

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

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

7. In most cases a volunteer must review photo identification for every taxpayer(s) to prevent the possibility of identity theft.

   a. True

   b. False

8. When does the taxpayer sign the tax return?

   a. Before quality review and before being advised of their responsibility for the accuracy of the information on the return.

   b. Before quality review and after being advised of their responsibility for the accuracy of the information on the return.

   c. After quality review and before being advised of their responsibility for the accuracy of the information on the return.

   d. After quality review and after being advised of their responsibility for the accuracy of the information on the return.

9. The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?

   a. Yes, if it is a returning taxpayer.

   b. Yes, with approval of the site coordinator.

   c. No, self-review is never an acceptable quality review method.

   d. No, unless you are certified at the Advanced level.

10. Which of the following is true?

    a. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.

    b. Quality review is conducted after the taxpayer signs the tax return.

    c. Quality review is an effective tool for preparing an accurate tax return.

    d. Taxpayers do **not** need to be involved in the quality review process.

Intake / Interview and Quality Review Retest Questions

Directions

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

1. What form must be used by VITA/TCE volunteers when performing a thorough interview with a taxpayer?

   a. Form 13614-C, Intake/Interview and Quality Review Sheet.
   b. Form 13614-NR, Nonresident Alien Intake and Interview Sheet.
   c. Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs.
   d. Either a or b.

2. The certified volunteer preparer must verify the return is within their certification level as part of the Intake/Interview process.

   a. True
   b. False

3. The taxpayer checked the Tips box on Page 2 of Form 13614-C. The tips are reported on Form W-2. What certification level is needed to prepare the tax return?

   a. Basic
   b. Advanced
   c. Military
   d. International

4. The taxpayer marked the “Widowed” box on Form 13614-C, Page 1, but left the “Year of spouse’s death” field blank. The “year of spouse’s death” is needed.

   a. True
   b. False

5. Which IRS publication would a volunteer use to determine if a topic is out of scope for VITA/TCE?

   a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
   b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
   c. Publication 4012, VITA/TCE Volunteer Resource Guide
   d. Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust

6. VITA/TCE sites are required to conduct quality reviews of every return prepared at the site.

   a. True
   b. False

7. What information must a volunteer review to prevent the possibility of identity theft?

   a. Form W-2
   b. Photo identification
   c. Last year’s tax return
   d. Medicaid card

8. The taxpayer signs the tax return after quality review and after being advised of their responsibility for the accuracy of the information on the return.

   a. True

   b. False

9. You can quality review a tax return you just prepared instead of waiting for someone else to quality review the return.

   a. True

   b. False

10. Which of the following four critical processes for quality review is **not** correct:

    a. Engaging the taxpayer in the review process.

    b. Using Google as a main reference for tax law determinations.

    c. Using the Quality Review Checklist located in Publication 4012 as a guide while conducting the quality review.

    d. Comparing source documents provided by the taxpayer.

Site Coordinator Test Questions

Directions

Review the Site Coordinator training and answer the following questions.

1. The Site Coordinator Test is optional for the designated coordinator and alternate coordinators.

   a. True
   b. False

2. Which IRS publication includes the roles and responsibilities of the site coordinator?

   a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements
   b. Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators
   c. Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
   d. Publication 4012, VITA/TCE Volunteer Resource Guide

3. Prior to signing and dating the Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs, the sponsoring partner's approving official must confirm volunteer's identity, name and address using government-issued photo identification and the required certification level of the volunteer.

   a. True
   b. False

4. If partner-owned computers or IRS-loaned computers or printers are lost or stolen, the partner is required to notify the local SPEC territory office _____.

   a. Before May 15
   b. Within 30 days or as soon as possible
   c. Immediately or by the next business day
   d. Before the end of the calendar year

5. According to QSR #4 Reference Materials, all sites are required to have the following available for use at VITA/TCE sites in paper or electronic format:

   - Publication 17, Your Federal Income Tax (For Individuals)
   - Publication 4012, VITA/TCE Volunteer Resource Guide
   - Publication 4299, Privacy, Confidentiality and Civil Rights - A Public Trust
   - Volunteer Tax Alerts (VTA) and Quality Site Requirement Alerts (QSRA).

   a. True
   b. False

6. Coordinators are required to have a correct Quality Review process for 100% of the returns prepared at VITA/TCE sites. The two acceptable methods of quality review are:

   a. Self-Review and Peer-to-Peer Review
   b. Peer-to-Peer Review and Designated Review
   c. Designated Review and Self-Review
   d. Taxpayer Review and Designated Review

7. All questions and answers on pages 1 through 3 of the Form 13614-C, Intake/Interview and Quality Review Sheet must be confirmed with the taxpayer and notated.

   a. True

   b. False

8. It is acceptable to use IRS-loaned equipment (including laptops and printers) outside of the scope of the VITA/TCE program, such as for personal use after site hours.

   a. True

   b. False

9. Which of the following is **not** a qualifying certification to earn Continuing Education Credits?

   a. Military

   b. Advanced

   c. Basic

   d. International

10. Annually, Form 15272, VITA/TCE Security Plan, must be approved, signed and maintained at _____ prior to the site opening.

    a. The territory office

    b. The VITA/TCE site

    c. The partner office

    d. SPEC headquarter's office

11. Which IRS publication covers requirements for alternative filing methods including virtual or not in-person tax preparation processes?

    a. Publication 5166, VITA/TCE Volunteer Quality Site Requirements

    b. Publication 4012, VITA/TCE Volunteer Resource Guide

    c. Publication 4961, VITA/TCE Volunteer Standards of Conduct - Ethics Training

    d. Publication 5450, VITA/TCE Site Operations

12. At a minimum, all Wi-Fi or wireless connections at a VITA/TCE tax preparation site must be encrypted and password protected.

    a. True

    b. False

13. When conducting taxpayer interviews in close proximity, it is important to limit unauthorized access to taxpayer information and ensure privacy (for example, positioning computer screens, protecting taxpayer documents and preventing others from hearing sensitive information).

    a. True

    b. False

14. Once a volunteer is added to the Volunteer Registry, how long are they removed from volunteering in VITA/TCE program?

    a. For a month

    b. Indefinitely

    c. For a filing season

    d. For a year

15. A VITA/TCE data breach occurs when a taxpayer's personally identifiable information (PII) is shared, used or disclosed, whether physical or electronic, without taxpayer permission.

    a. True

    b. False

Site Coordinator Certification Retest Questions

Directions

Review the Site Coordinator training and answer the following questions.

1. Coordinators and alternate coordinators are required to pass with a score of 80% or higher:

   a. Volunteer Standards of Conduct Test

   b. Site Coordinator Test

   c. Both a and b

   d. None of the above

2. Publication 5166, VITA/TCE Volunteer Quality Site Requirements, is the primary IRS resource for coordinator roles and responsibilities.

   a. True

   b. False

3. Form 13615, Volunteer Standards of Conduct Agreement – VITA/TCE Programs is **not** valid until the sponsoring partner's approving official signs and dates the form after confirming the volunteer's_____.

   a. Identity, name and address using government issued photo identification

   b. Certification levels on Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs

   c. Both a and b

   d. None of the above

4. Partner-owned computers or IRS-loaned computers and printers that are lost or stolen, must be reported to the local SPEC territory office before May 15.

   a. True

   b. False

5. According to QSR #4 Reference Materials, VITA/TCE Volunteer Tax Alerts and Quality Site Requirement Alerts are required to be available for use at each site. What other reference materials are required?

   a. Pub 4012, VITA/TCE Volunteer Resource Guide and Pub 17, Your Federal Income Tax (For Individuals)

   b. Pub 5683, VITA/TCE Handbook for Partners and Site Coordinators and Pub 5166, VITA/TCE Volunteer Quality Site Requirements

   c. Pub 4299, Privacy, Confidentiality and Civil Rights - A Public Trust

   d. Both a and c

6. The acceptable types of quality review at VITA/TCE sites are: Designated Review, Peer-to-Peer Review, and Self-Review.

   a. True

   b. False

7. All questions on pages 1 through 3 of Form 13614-C, Intake/Interview and Quality Review Sheet must be:

   a. Confirmed with the taxpayer

   b. Verified for certification level

   c. Addressed and notated on Form 13614-C

   d. All of the above

8. The use of IRS-loaned equipment (including laptops and printers) is restricted to the preparation and filing of electronic tax returns and related program activities that support the VITA/TCE free tax preparation program. IRS-loaned equipment may not be used for commercial purposes, games, or other personal use.

   a. True

   b. False

9. The International Test is a qualifying certification for receiving Continuing Education Credits.

   a. True

   b. False

10. Form 15272, VITA/TCE Security Plan, must be approved annually and maintained at the the local SPEC territory office.

    a. True

    b. False

11. Publication 5450, VITA/TCE Site Operations, covers requirements for alternative filing methods including virtual or not in-person tax preparation processes.

    a. True

    b. False

12. IRS sponsored free tax preparation sites must use the following Wi-Fi or wireless connection:

    a. Public access Wi-Fi or wireless connection

    b. Encrypted and password protected Wi-Fi or wireless connection

    c. Unsecured wired internet connection

    d. Volunteer's unsecured wireless Hotspot connection

13. Volunteers must ensure that taxpayer privacy is protected when sharing personally identifiable information (PII). During conversations with taxpayers in close proximity,_____ should **not** be discussed in a manner that could be overheard by someone else.

    a. SSNs

    b. Addresses

    c. Bank account numbers

    d. All of the above

14. Volunteers who violate the Volunteer Standards of Conduct or commit certain unethical actions, may be added to the Volunteer Registry and removed from the VITA/TCE program for a period of one year.

a. True

b. False

15. What are examples of potential security breaches that would need to be referred to the local SPEC territory office?

a. Loss of computer containing personally identifiable information (PII)

b. Loss of computer bag containing tax returns

c. Loss of taxpayer information

d. All of the above

Basic Course Scenarios and Test Questions

Directions

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

Basic Scenario 1: Fred Walker

Interview Notes

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

Basic Scenario 1: Test Questions

1. What is the most advantageous filing status allowable that Fred can claim on his tax return for 2025?

   a. Single

   b. Married Filing Jointly

   c. Qualifying Surviving Spouse (QSS)

   d. Head of Household

2. Fred can claim a higher standard deduction because he is blind.

   a. True

   b. False

Basic Scenario 2: Alex and Mary Walsh

Interview Notes

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

Basic Scenario 2: Test Questions

3. Alex and Mary are **not** eligible to claim the Earned Income Tax Credit (EITC).

   a. True

   b. False

4. Alex and Mary's $300 of interest counts as earned income for the Earned Income Tax Credit.

   a. True

   b. False

Basic Scenario 3: Luis and Ana Ramirez

Interview Notes

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

Basic Scenario 3: Test Questions

5. Which child qualifies the Ramirezes for the Child Tax Credit (CTC)?

a. Neither child

b. Elena

c. Jorge

d. Elena and Jorge

6. The Ramirezes can claim a maximum refundable Additional Child Tax Credit of $_____ for Elena and Jorge.
(Note: whole number only, do not use special characters.)

Basic Scenario 4: Gavin and Molly Dowd

Interview Notes

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

Basic Scenario 4: Test Questions

7. Blake qualifies the Dowds for the Credit for Other Dependents.

a. True

b. False

8. The Dowds qualify for the Earned Income Tax Credit even though Gavin has an ITIN.

a. True

b. False

Basic Scenario 5: Neil Ferguson

Interview Notes

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

Basic Scenario 5: Test Questions

9. Neil qualifies to claim the Earned Income Tax Credit.

a. True

b. False

10. Which of the following statements is true:

a. Neil's gross income was more than the gross income limit required to file a federal income tax return.

b. Neil's income of $9,250 requires him to file a federal income tax return.

c. Neil should file a federal income tax return to receive the refundable Earned Income Tax Credit.

d. Neil must file a tax return because he is single and 63 years old.

Basic Scenario 6: Scott Payne

Interview Notes

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

Basic Scenario 6: Test Questions

11. Scott's unemployment compensation is taxable and must be included on his 2025 tax return.

a. True

b. False

12. Scott is eligible for the following credit:

a. Earned Income Credit

b. Lifetime Learning Credit

c. American Opportunity Credit

d. None of the above

13. The amount of student loan interest Scott can claim as an adjustment to income is $_____.
(Note: whole number only, do not use special characters.)

Basic Scenario 7: Craig and Sarah Knox

Directions

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

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

Interview Notes

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

Form **13614-C** (March 2025)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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

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

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

Your first name	M.I.	Last name	Your date of birth	Your job title
CRAIG		KNOX	9/15/1961	RETIRED
Spouse's first name	**M.I.**	**Last name**	**Spouse's date of birth**	**Spouse's job title**
SARAH		KNOX	3/30/1962	RETAIL

Mailing address	Apt #	City	State	ZIP code
410 BROADWAY DRIVE		YOUR CITY	YS	YOUR ZIP

Your telephone number	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER			☐ Yes ☒ No

Check if you or your spouse were in 2024:

A U.S. citizen	☒ You	☒ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, how would you like your refund
- ☒ Direct deposit
- ☐ Check by mail
- ☐ Split refund between accounts
- ☐ Other _____

If you have a balance due, how would you like to make your payment
- ☒ Bank account
- ☐ IRS.gov Direct Pay
- ☐ Set up installment agreement
- ☐ Mail payment to IRS

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

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

As of December 31, 2024, what was your marital status
- ☐ **Never Married**
- ☒ **Married** — If married, were you married for all of 2024 ☐ Yes ☐ No; Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No
- ☐ **Divorced** — Date of final decree _____
- ☐ **Legally Separated but not Divorced** — Date of separate maintenance decree _____
- ☐ **Widowed** — Year of spouse's death _____

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

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

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

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

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

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

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

Optional Information

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

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

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

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

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

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

Privacy Act and Paperwork Reduction Act Notice

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

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

Additional Notes/Comments

22222	a Employee's social security number 128-00-XXXX	OMB No. 1545-0029	
b Employer identification number (EIN) 25-7XXXXXX		1 Wages, tips, other compensation $25,000	2 Federal income tax withheld $2,500
c Employer's name, address, and ZIP code Fashionista 210 Main St. YOUR CITY, YOUR STATE, ZIP		3 Social security wages $25,000	4 Social security tax withheld $1,550
		5 Medicare wages and tips $25,000	6 Medicare tax withheld $362.50
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial: Sarah Last name: Knox Suff. 410 Broadway Drive YOUR CITY, YOUR STATE, ZIP f Employee's address and ZIP code		11 Nonqualified plans	12a Code DD $2,500
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
		14 Other	12c Code
			12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	25-7XXXXXX	$25,000				

Form **W-2** **Wage and Tax Statement** 2025 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

☐ VOID ☐ CORRECTED

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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2025 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name	Box 2. Beneficiary's Social Security Number
CRAIG KNOX	**127-00-XXXX**

Box 3. Benefits Paid in 2025	Box 4. Benefits Repaid to SSA in 2025	Box 5. Net Benefits for 2025 *(Box 3 minus Box 4)*
$15,500.00		**$15,500.00**

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: $13,280

Medicare Part B premiums deducted from your benefits $2,220

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding
$0.00

Box 7. Address
410 Broadway Drive
YOUR CITY, YOUR STATE, ZIP

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

Form **SSA-1099-SM** (6/2020) **DO NOT RETURN THIS FORM TO SSA OR IRS**

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1a Total ordinary dividends	OMB No. 1545-0110	**Dividends and Distributions**
Community Bank 123 Baldwin Avenue YOUR CITY, YOUR STATE, ZIP	$ 2,600	Form **1099-DIV** (Rev. January 2024)	
	1b Qualified dividends $ 2,600	For calendar year 2025	
	2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $	**Copy B For Recipient**
PAYER'S TIN: 38-4XXXXXX / RECIPIENT'S TIN: 127-00-XXXX	2c Section 1202 gain $	2d Collectibles (28%) gain $	
	2e Section 897 ordinary dividends $	2f Section 897 capital gain $	
RECIPIENT'S name: Craig Knox	3 Nondividend distributions $	4 **Federal income tax withheld** $ 260	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.
Street address (including apt. no.): 410 Broadway Drive	5 Section 199A dividends $	6 Investment expenses $	
City or town, state or province, country, and ZIP or foreign postal code: YOUR CITY, YOUR STATE, ZIP	7 Foreign tax paid $	8 Foreign country or U.S. possession	
	9 Cash liquidation distributions $	10 Noncash liquidation distributions $	
11 FATCA filing requirement ☐	12 Exempt-interest dividends $	13 Specified private activity bond interest dividends $	
Account number (see instructions)	14 State / 15 State identification no.	16 State tax withheld $ / $	

Form **1099-DIV** (Rev. 1-2024) (keep for your records) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	**Tuition Statement**
Baldwin University 3700 Baldwin Avenue YOUR CITY, YOUR STATE, ZIP	$ 10,000	2025 Form **1098-T**	
	2		
FILER'S employer identification no.: 89-7XXXXXX / STUDENT'S TIN: 129-00-XXXX	3		**Copy B For Student**
STUDENT'S name: Kim Knox	4 Adjustments made for a prior year $	5 Scholarships or grants $ 10,000	
Street address (including apt. no.): 410 Broadway Drive	6 Adjustments to scholarships or grants for a prior year $	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2026 ☐	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.
City or town, state or province, country, and ZIP or foreign postal code: YOUR CITY, YOUR STATE, ZIP			
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student ☐	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund $

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

Baldwin University
Meal Plan

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

Received from:

Kim Knox
$6,000

College Books
3710 Baldwin Avenue
Your City, State, ZIP

Receipt
3 Textbooks: $950.00
Parking Sticker: $150.00

Payment for books is also on the college website.

Invoice #05684

Baldwin University

3700 Baldwin Avenue

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

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

Thank you for your business!

Basic Scenario 7: Test Questions

14. Craig and Sarah's standard deduction amount is $31,500.

- **a.** True
- **b.** False

15. Craig and Sarah's total qualified education expenses used to calculate the American Opportunity Credit are:

- **a.** $300
- **b.** $950
- **c.** $1,250
- **d.** $11,250

16. Craig and Sarah Knox can claim the Credit for Other Dependents.

- **a.** True
- **b.** False

17. What is the total amount of the Knox's federal income tax withholding?

- **a.** $1,900
- **b.** $2,500
- **c.** $4,660
- **d.** $6,560

18. The taxable amount of Craig's Social Security is $13,175.00.

- **a.** True
- **b.** False

19. Which of the following statements are true?

- **a.** Qualified dividends are part of the total ordinary dividends.
- **b.** Qualified dividends qualify for lower, long-term capital gains tax rates.
- **c.** Qualified dividends are reported on Form 1099-DIV.
- **d.** All of the above.

Basic Scenario 8: Beth Tooney

Directions

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

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

Interview Notes

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

Form **13614-C** (March 2025)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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

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

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

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

Mailing address	Apt #	City	State	ZIP code
320 MAIN STREET		YOUR CITY	YS	YOUR ZIP

Your telephone number	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER			☐ Yes ☒ No

Check if you or your spouse were in 2024:

A U.S. citizen	☒ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, how would you like your refund
☒ Direct deposit ☐ Check by mail
☐ Split refund between accounts ☐ Other _____

If you have a balance due, how would you like to make your payment
☒ Bank account ☐ IRS.gov Direct Pay
☐ Set up installment agreement ☐ Mail payment to IRS

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

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

As of December 31, 2024, what was your marital status
☒ **Never Married** ☐ **Married** If married, were you married for all of 2024 ☐ Yes ☐ No
Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No
☐ **Divorced** ☐ **Legally Separated but not Divorced** ☐ **Widowed**
Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

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

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

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

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

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

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

Optional Information

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

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

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

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

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

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

Privacy Act and Paperwork Reduction Act Notice

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

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

Additional Notes/Comments

Form 1099-R & Voided Check

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Rutherford Corporation 1800 Spring Street YOUR CITY, YOUR STATE, ZIP	$ 40,000	2025	
	2a Taxable amount $ 40,000	Form 1099-R	
	2b Taxable amount not determined ☐ Total distribution ☐		Copy 1 For State, City, or Local Tax Department

PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)	4 Federal income tax withheld	
56-7XXXXXX	131-00-XXXX	$	$ 2,000	

RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities	
Beth Tooney	$	$	
Street address (including apt. no.) 320 Main Street	7 Distribution code(s) 3 — IRA/SEP/SIMPLE ☐	8 Other $ — %	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	9a Your percentage of total distribution %	9b Total employee contributions $	

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withheld	15 State/Payer's state no.	16 State distribution
$		☐	$		$
			$		$

Account number (see instructions)	13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
		$		$
		$		$

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

Beth Tooney
320 Main Street
YOUR CITY, STATE, ZIP

1234

20

PAY TO THE ORDER OF _____ $ _____

DOLLARS

VOID

New Bank and Trust
Anytown, State 00000

For _____

⑆111000025⑆ 123456789 1234

Basic Scenario 8: Test Questions

20. Beth's disability pension is reported as other earned income.

- **a.** True
- **b.** False

21. The most advantageous filing status that Beth can claim is?

- **a.** Single
- **b.** Head of Household
- **c.** Married Filling Separately
- **d.** Qualifying Surviving Spouse (QSS)

22. Which of Beth's children qualifies her to claim the Earned Income Tax Credit?

- **a.** Sally
- **b.** Jake
- **c.** Both Sally and Jake
- **d.** Neither Sally nor Jake

23. Can Beth claim Sally as a dependent?

- **a.** Yes, because Sally meets the relationship/member of the household test.
- **b.** Yes, because Beth provided more than half of Sally's total support.
- **c.** Yes, because Sally's gross income is less than $5,200.
- **d.** All of the above.

24. Beth anticipates a balance due for next year. What actions should she take to prevent having a balance due?

- **a.** Submit a revised W-4P to increase her withholding
- **b.** Make estimated tax payments
- **c.** Do nothing and file her return as usual
- **d.** Both a and b

Basic Scenario 9: Gloria Cortez

Directions

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

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

Interview Notes

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

Form **13614-C** (March 2025)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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

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

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

Your first name	M.I.	Last name	Your date of birth	Your job title
GLORIA		CORTEZ	2/14/1992	TEACHER
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code
176 PACKER DRIVE		YOUR CITY	YS	YOUR ZIP

Your telephone number	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER			☐ Yes ☒ No

Check if you or your spouse were in 2024:

A U.S. citizen	☒ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, how would you like your refund
- ☐ Direct deposit
- ☐ Check by mail
- ☒ Split refund between accounts
- ☐ Other _____

If you have a balance due, how would you like to make your payment
- ☒ Bank account
- ☐ IRS.gov Direct Pay
- ☐ Set up installment agreement
- ☐ Mail payment to IRS

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

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

As of December 31, 2024, what was your marital status
- ☐ **Never Married**
- ☐ **Married** — If married, were you married for all of 2024 ☐ Yes ☐ No; Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No
- ☐ **Divorced** — Date of final decree _____
- ☐ **Legally Separated but not Divorced** — Date of separate maintenance decree _____
- ☒ **Widowed** — Year of spouse's death 2023

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

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

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	Answer Yes or No (Y/N): U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	**To be completed by certified volunteer (Yes, No, or N/A)**: Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
JESSICA CORTEZ	1/21/2015	DAUGHTER	12	S	Y	Y	Y	N	N					

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

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

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

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

Optional Information

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

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

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

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

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

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

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Privacy Act and Paperwork Reduction Act Notice

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

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

Additional Notes/Comments

22222

a Employee's social security number: 141-00-XXXX

OMB No. 1545-0029

b Employer identification number (EIN): 38-5XXXXXX

c Employer's name, address, and ZIP code:
Wilcox School District
1200 Maiden Lane
YOUR CITY, YOUR STATE, ZIP

d Control number

e Employee's first name and initial: Gloria
Last name: Cortez
Suff.

176 Packer Drive
YOUR CITY, YOUR STATE, ZIP

f Employee's address and ZIP code

1 Wages, tips, other compensation	$47,500
2 Federal income tax withheld	$3,200
3 Social security wages	$47,500
4 Social security tax withheld	$2,945
5 Medicare wages and tips	$47,500
6 Medicare tax withheld	$688.75
7 Social security tips	
8 Allocated tips	
9	
10 Dependent care benefits	
11 Nonqualified plans	
12a Code	
13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	
12b Code	
14 Other	
12c Code	
12d Code	

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	38-5XXXXXX	$47,500	$1,100			

Form **W-2** Wage and Tax Statement 2025

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

3232 ☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code:
Winbig Casino
777 Jackpot Rd.
YOUR CITY, YOUR STATE, ZIP

PAYER'S TIN: 38-6XXXXXX

PAYER'S telephone no.:

WINNER'S name: Gloria Cortez

Street address (including apt. no.): 176 Packer Drive

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

1 Reportable winnings	$ 3,600
2 Date won	5/30/2025
3 Type of wager	Slots
4 Federal income tax withheld	$ 600
5 Transaction	
6 Race	
7 Winnings from identical wagers	$
8 Cashier	
9 WINNER'S TIN	141-00-XXXX
10 Window	
11 First identification no.	YS987654
12 Second identification no.	YS316000XXX
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	

OMB No. 1545-0238

Form W-2G Certain Gambling Winnings

(Rev. December 2023)

For calendar year 20 25

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

File with Form 1096

Copy A For Internal Revenue Service Center

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature: **Date:**

Form **W-2G** (Rev. 12-2023) Cat. No. 10138V www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

Forms 1099-R & 1098-E

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
SPRING FEDERAL CREDIT UNION 1200 SPRING AVENUE YOUR CITY, YOUR STATE, ZIP	$ 9,000	2025	
	2a Taxable amount $ 9,000	Form 1099-R	
	2b Taxable amount not determined ☐ Total distribution ☐		Copy 1 For State, City, or Local Tax Department

PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)	4 Federal income tax withheld
38-2XXXXXX	141-00-XXXX	$	$ 1,800

RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
Gloria Cortez	$	$
Street address (including apt. no.) 176 Packer Drive	7 Distribution code(s): 1 — IRA/SEP/SIMPLE ☐	8 Other $ %
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	9a Your percentage of total distribution %	9b Total employee contributions $

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withheld	15 State/Payer's state no.	16 State distribution
$		☐	$		$
			$		$
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
			$		$
			$		$

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

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576	Student Loan Interest Statement
MAGGIE MAE 854 LINCOLN RD YOUR CITY, YOUR STATE, ZIP		2025	
		Form 1098-E	
RECIPIENT'S TIN: 20-7XXXXXX	BORROWER'S TIN: 141-00-XXXX	1 Student loan interest received by lender: $ 700	Copy B For Borrower
BORROWER'S name: Gloria Cortez			This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
Street address (including apt. no.): 176 Packer Drive			
City or town, state or province, country, and ZIP or foreign postal code: YOUR CITY, YOUR STATE, ZIP			
Account number (see instructions)		2 If checked, box 1 does **not** include loan origination fees and/or capitalized interest for loans made before September 1, 2004 . . . . . ☐	

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

Daycare Statement & Voided Check

Invoice #05684

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

KITTY KLOUD
Daycare

Date: December 31, 2025

Received From:
Gloria Cortez
176 Packer Drive

EIN: 38-5XXXXXX
Provider: Kitty Kloud Daycare

Description	Price	Total
After-School Care for Jessica Cortez	$4,000	$4,000

Total Amount Received for 2025 Childcare **$4,000**

Thank you for your business!

Gloria Cortez
176 Packer Dr
YOUR CITY, STATE, ZIP

1234

20

PAY TO THE
ORDER OF

$

DOLLARS

VOID

Adelphi Bank and Trust
Anytown, State 00000

For

:111000025 : 123456789 1234

Basic Scenario 9: Test Questions

25. Gloria is required to report her gambling winnings on her tax return.

- **a.** True
- **b.** False

26. Gloria's most advantageous filing status is:

- **a.** Qualifying Surviving Spouse (QSS)
- **b.** Married Filing Jointly
- **c.** Married Filing Separately
- **d.** Head of Household

27. Gloria is **not** required to pay an additional 10% tax on the early distribution from her IRA.

- **a.** True
- **b.** False

28. Gloria qualifies for which of the following credits?

- **a.** Child Tax Credit
- **b.** Child and Dependent Care Credit
- **c.** Both a and b
- **d.** Neither a nor b

29. Gloria should use Form _____ to split her refund between her savings and checking accounts.

30. What amount can Gloria claim as an adjustment to income for the supplies she purchased out of pocket?

- **a.** $0
- **b.** $300
- **c.** $325
- **d.** $350

Basic Course Retest Questions

Directions

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

Retest Basic Scenario 1: Fred Walker

Interview Notes

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

Basic Scenario 1: Retest Questions

1. Fred’s most advantageous filing status for 2025 is Head of Household.

   a. True

   b. False

2. What is the amount of Fred's standard deduction?

   a. $0

   b. $16,600

   c. $22,500

   d. $25,625

Retest Basic Scenario 2: Alex and Mary Walsh

Interview Notes

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

Basic Scenario 2: Retest Questions

3. Alex and Mary are eligible to claim the Earned Income Tax Credit (EITC) without a qualifying child.

   a. True

   b. False

4. Alex and Mary can claim the Earned Income Tax Credit because their investment income (taxable interest) is less than $11,950.

   a. True

   b. False

Retest Basic Scenario 3: Luis and Ana Ramirez

Interview Notes

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

Basic Scenario 3: Retest Questions

5. The Ramirezes qualify for the Child Tax Credit (CTC).

   a. True

   b. False

6. The refundable Additional Child Tax Credit is limited to $1,700 per child.

   a. True

   b. False

Retest Basic Scenario 4: Gavin and Molly Dowd

Interview Notes

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

Basic Scenario 4: Retest Questions

7. Kyle qualifies the Dowds for the Credit for Other Dependents.

   a. True

   b. False

8. Gavin has an ITIN, therefore the Dowds **cannot** claim the Earned Income Tax Credit.

   a. True

   b. False

Retest Basic Scenario 5: Neil Ferguson

Interview Notes

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

Basic Scenario 5: Retest Questions

9. Neil does **not** qualify for the Earned Income Tax Credit because he does **not** have any earned income.

a. True

b. False

10. Neil's gross income of $9,250 does **not** require him to file a federal income tax return.

a. True

b. False

Retest Basic Scenario 6: Scott Payne

Interview Notes

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

Basic Scenario 6: Retest Questions

11. What is the taxable amount of Scott's unemployment compensation?

a. $0
b. $900
c. $3,000
d. $8,000

12. The class Scott took at his local masonry school qualifies him to claim the American Opportunity Credit.

a. True
b. False

13. Scott can deduct $2,500 of student loan interest as an adjustment to his income.

a. True
b. False

Basic Scenario 7: Retest Questions

Directions

Refer to the scenario information for Craig and Sarah Knox.

14. Craig and Sarah's standard deduction is:

- **a.** $15,000
- **b.** $22,500
- **c.** $31,000
- **d.** $31,500

15. Craig and Sarah can claim $1,250 of qualified education expenses to calculate the American Opportunity Credit.

- **a.** True
- **b.** False

16. Craig and Sarah can claim the Credit for Other Dependents for Kim.

- **a.** True
- **b.** False

17. The Knox's total amount of federal income tax withholding for 2025 is $_____.
(Note: whole number only, do not use special characters.)

18. How much of Craig's Social Security is taxable income?

- **a.** $0
- **b.** $11,675
- **c.** $13,175
- **d.** $15,500

19. Qualified dividends are reported on Form 1099-DIV.

- **a.** True
- **b.** False

Basic Scenario 8: Retest Questions

Directions

Refer to the scenario information for Beth Tooney.

20. Beth's disability pension is reported as other earned income until she reaches the minimum retirement age for her employer.

a. True

b. False

21. Beth is eligible to claim Head of Household on her tax return.

a. True

b. False

22. Sally qualifies Beth for the Earned Income Tax Credit (EITC).

a. True

b. False

23. Beth can claim Sally as a dependent.

a. True

b. False

24. Beth can prevent having a balance due next year by adjusting her withholding if necessary.

a. True

b. False

Basic Scenario 9: Retest Questions

Directions

Refer to the scenario information for Gloria Cortez.

25. Gloria must report $_____ of her gambling winnings on her 2025 return.
(Note: whole number only, do not use special characters.)

26. Gloria's most advantageous filing status is Head of Household.

- **a.** True
- **b.** False

27. Gloria must pay an additional_____ tax on the early distribution from her IRA.

- **a.** 0%
- **b.** 5%
- **c.** 10%
- **d.** 15%

28. Gloria is **not** eligible to claim Jessica for the Child Tax Credit.

- **a.** True
- **b.** False

29. Gloria can split her refund between her savings and checking accounts by completing Form 8888, Allocation of Refund.

- **a.** True
- **b.** False

30. Gloria can claim $350 as an adjustment to income for classroom supplies she purchased.

- **a.** True
- **b.** False

Advanced Course Scenarios and Test Questions

Directions

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

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

Advanced Scenario 1: Joy Sunshine

Interview Notes

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

Advanced Scenario 1: Test Questions

1. Joy qualifies for Head of Household filing status.

   a. True
   b. False

2. Who qualifies to claim the Earned Income Credit (EIC) also known as Earned Income Tax Credit (EITC) for Valerie?

   a. Joy
   b. Peter
   c. Both Joy and Peter
   d. Neither Joy nor Peter

3. Joy is **not** required to report her lottery winnings as income on her federal tax return.

   a. True
   b. False

Advanced Scenario 2: Matt and Megan Summer

Interview Notes

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

Advanced Scenario 2: Test Questions

4. For which children can Matt and Megan claim the Child Tax Credit (CTC).

a. Jack
b. Janice
c. Both Jack and Janice
d. Neither Jack nor Janice

5. The Summers qualify for the Child and Dependent Care Credit

a. True
b. False

Advanced Scenario 3: Nancy James

Interview Notes

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

Advanced Scenario 3: Test Questions

6. Nancy is eligible to contribute an additional $_____ to her HSA because she is age 55 or older.

a. $0
b. $1,000
c. $1,100
d. $2,000

7. Form 8889, Part I is used to report HSA contributions made by _____.

a. Nancy
b. Nancy's employer
c. Nancy's mother
d. All of the above

8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?

a. $3,620
b. $4,220
c. $4,260
d. $4,520

Advanced Scenario 4: Alexa Rice

Interview Notes

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

Advanced Scenario 4: Test Questions

9. Which of the following statements is true:

a. Amy may **not** claim Lillian as a dependent since Alexa paid all of their housing costs.

b. Alexa may claim Lillian as a dependent if Amy chooses not to claim her.

c. Only Alexa may claim Lillian as a dependent since her income is higher than Amy's income.

d. Only Amy may claim Lillian as a dependent since Lillian is her daughter.

10. Amy is eligible to claim Lillian for the Earned Income Credit.

a. True

b. False

Advanced Scenario 5: Julia Jacobs

Interview Notes

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

Advanced Scenario 5: Test Questions

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

a. True

b. False

12. What amount of gambling losses is Julia eligible to claim as a deduction on her Form 1040, Schedule A?

a. $0

b. $1,000

c. $2,000

d. $3,000

Advanced Scenario 6: Carlos Carter

Interview Notes

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

Advanced Scenario 6: Test Questions

13. Carlos is eligible to claim the American Opportunity Credit on his 2025 tax return.

a. True
b. False

14. For which of the following IRA distributions will Carlos owe an additional tax of 10%?

a. $2,000 for tuition
b. $750 for emergency car repairs
c. Both a and b
d. Neither a nor b

Advanced Scenario 7: Martin and Yvette Willis

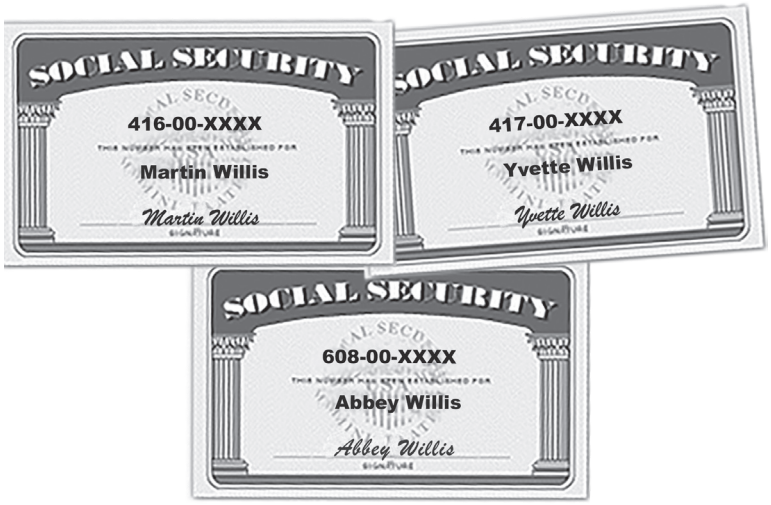
Directions

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

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

Interview Notes

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



Form **13614-C** (March 2025)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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

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

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

Your first name	M.I.	Last name	Your date of birth	Your job title
MARTIN		WILLIS	05/01/1964	TEACHER
Spouse's first name	**M.I.**	**Last name**	**Spouse's date of birth**	**Spouse's job title**
YVETTE		WILLIS	10/08/1955	RETIRED

Mailing address	Apt #	City	State	ZIP code
1234 CHARITY AVENUE		YOUR CITY	YS	YOUR ZIP

Your telephone number	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER			☐ Yes ☒ No

Check if you or your spouse were in 2024:

A U.S. citizen	☒ You	☒ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, how would you like your refund
☒ Direct deposit ☐ Check by mail
☐ Split refund between accounts ☐ Other _____

If you have a balance due, how would you like to make your payment
☐ Bank account ☐ IRS.gov Direct Pay
☐ Set up installment agreement ☒ Mail payment to IRS

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

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

As of December 31, 2024, what was your marital status
☐ **Never Married** ☒ **Married** If married, were you married for all of 2024 ☐ Yes ☐ No
Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No
☐ **Divorced** ☐ **Legally Separated but not Divorced** ☐ **Widowed**
Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

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

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

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

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

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

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

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

Optional Information

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

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

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

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

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

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

Privacy Act and Paperwork Reduction Act Notice

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

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

Additional Notes/Comments

22222

a Employee's social security number: 416-00-XXXX

OMB No. 1545-0029

b Employer identification number (EIN): 35-700XXXX

1 Wages, tips, other compensation: $39,353.00

2 Federal income tax withheld: $3,500.00

c Employer's name, address, and ZIP code:

ROOSEVELT SCHOOL DISTRICT
244 HARVARD STREET
YOUR CITY, YOUR STATE, ZIP

3 Social security wages: $41,353.00

4 Social security tax withheld: $2,563.89

5 Medicare wages and tips: $41,353.00

6 Medicare tax withheld: $599.62

7 Social security tips:

8 Allocated tips:

d Control number:

9:

10 Dependent care benefits:

e Employee's first name and initial: MARTIN

Last name: WILLIS

Suff.:

1234 CHARITY AVENUE
YOUR CITY, YOUR STATE, ZIP

11 Nonqualified plans:

12a Code D: $2,000.00

13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐

12b Code:

14 Other:

12c Code:

12d Code:

f Employee's address and ZIP code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	57-200XXXX	$39,353.00	$600			

Form **W-2** Wage and Tax Statement 2025

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.

LIBERTY ENTERPRISES
225 ONEIDA AVENUE
YOUR CITY, YOUR STATE, ZIP

1 Gross distribution: $ 22,100.00

2a Taxable amount: $

OMB No. 1545-0119

2025

Form **1099-R**

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

2b Taxable amount not determined ☐ Total distribution ☐

Copy 1
For State, City, or Local Tax Department

PAYER'S TIN: 41-200XXXX

RECIPIENT'S TIN: 417-00-XXXX

3 Capital gain (included in box 2a): $

4 Federal income tax withheld: $ 2,210.00

RECIPIENT'S name: YVETTE WILLIS

5 Employee contributions/ Designated Roth contributions or insurance premiums: $

6 Net unrealized appreciation in employer's securities: $

Street address (including apt. no.): 1234 CHARITY AVENUE

7 Distribution code(s): 7 IRA/SEP/SIMPLE ☐

8 Other: $ %

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

9a Your percentage of total distribution: %

9b Total employee contributions: $ 15,000.00

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withheld	15 State/Payer's state no.	16 State distribution
$		☐	$		$
			$		$

Account number (see instructions)	13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
		$		$
		$		$

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

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2025

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

Box 1. Name	Box 2. Beneficiary's Social Security Number
YVETTE WILLIS	417-00-XXXX

Box 3. Benefits Paid in 2025	Box 4. Benefits Repaid to SSA in 2025	Box 5. Net Benefits for 2025 *(Box 3 minus Box 4)*
$24,496		$24,496

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: $19,826.00

Medicare Part B premiums deducted from your benefits: $2,220.00

Total additions:

Benefits for 2025: $24,496

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

$2,450

Box 7. Address

1234 CHARITY AVENUE
YOUR CITY, YOUR STATE, ZIP

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

Form **SSA-1099-SM** (6/2020) **DO NOT RETURN THIS FORM TO SSA OR IRS**

☐ CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Date of identifiable event	OMB No. 1545-1424
NEW BANK 1254 ORANGE AVENUE YOUR CITY, YOUR STATE, ZIP	09/25/2025	Form **1099-C** (Rev. April 2025)
	2 Amount of debt discharged $ 850.00	
	3 Interest, if included in box 2 $	For calendar year 2025

Cancellation of Debt

CREDITOR'S TIN	DEBTOR'S TIN
31-700XXXX	416-00-XXXX

DEBTOR'S name

MARTIN WILLIS

Street address (including apt. no.)

1234 CHARITY AVENUE

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

YOUR CITY,YOUR STATE, ZIP

Account number (see instructions)

4 Debt description

CREDIT CARD

5 If checked, the debtor was personally liable for repayment of the debt . . . . . ☐

6 Identifiable event code	7 Fair market value of property
	$

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 **1099-C** (Rev. 4-2025) (keep for your records) www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	**Tuition Statement**
CLARK COMMUNITY COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP	$ 5,722.00 2	2025 Form **1098-T**	

FILER'S employer identification no.	STUDENT'S TIN	3	**Copy B** **For Student**
38-800XXXX	608-00-XXXX		

STUDENT'S name	4 Adjustments made for a prior year	5 Scholarships or grants	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.
ABBEY WILLIS	$	$ 3,202.00	
Street address (including apt. no.) 1234 CHARITY AVENUE	6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2026 ☐	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	$		
Service Provider/Acct. No. (see instr.)	8 Checked if at least half-time student ☐	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund $

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

Clark Community College

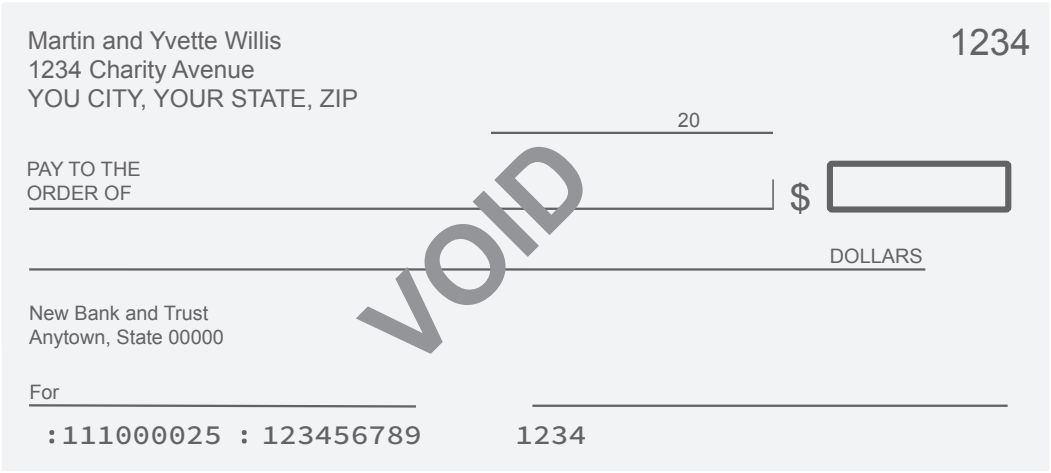
Statement of Account

December 31, 2025

Abbey Willis
STUDENT ID: 608-00-XXXX

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

12/31/2025 Account Balance……..$0.00



Advanced Scenario 7: Test Questions

15. What is the taxable portion of Yvette's pension from Liberty Enterprises using the simplified method?

a. $0
b. $19,519.00
c. $21,519.00
d. $22,100.00

16. The Willises are **not** eligible to claim the Credit for Other Dependents on their tax return.

a. True
b. False

17. What is the total amount of other income reported on the Willises' Form 1040 Schedule 1?

a. $0
b. $500
c. $850
d. $1,350

18. Martin is eligible to deduct qualified educator expenses in the amount of $_____
(Note: whole number only, do not use special characters.)

19. A higher standard deduction is available when the taxpayer is _____.

a. age 65 or older
b. totally and permanently disabled
c. legally blind
d. Both a and c

20. Which of the following expenses do **not** qualify for the American Opportunity Credit?

a. Required course related books and equipment
b. Tuition
c. Parking pass
d. Both a and b

21. The taxable amount of Yvette's Social Security income as reported on their Form 1040 is:

a. $0
b. $19,826
c. $20,822
d. $24,496

22. What is the Willises' total federal income tax withholding?

a. $3,500
b. $5,710
c. $5,950
d. $8,160

Advanced Scenario 8: Jocelyn Jones

Directions

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

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

Interview Notes

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

SOCIAL SECURITY
605-00-XXXX
Jocelyn Jones
Jocelyn Jones

Form **13614-C** (March 2025)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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

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

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

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

Mailing address	Apt #	City	State	ZIP code
160 UNIVERSITY DRIVE		YOUR CITY	YS	YOUR ZIP

Your telephone number	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER			☐ Yes ☒ No

Check if you or your spouse were in 2024:

A U.S. citizen	☒ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, how would you like your refund
- ☒ Direct deposit
- ☐ Check by mail
- ☐ Split refund between accounts
- ☐ Other _____

If you have a balance due, how would you like to make your payment
- ☐ Bank account
- ☐ IRS.gov Direct Pay
- ☐ Set up installment agreement
- ☒ Mail payment to IRS

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

What language _____

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

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

☒ **Never Married** ☐ **Married** If married, were you married for all of 2024 ☐ Yes ☐ No

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

☐ **Divorced** Date of final decree _____

☐ **Legally Separated but not Divorced** Date of separate maintenance decree _____

☐ **Widowed** Year of spouse's death _____

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

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

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

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

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

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

Optional Information

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

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

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

Privacy Act and Paperwork Reduction Act Notice

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

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

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Additional Notes/Comments

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	1 Gross distribution	OMB No. 1545-0119	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
NEW BANK, CUSTODIAN FOR TRADITIONAL IRA OF JOCELYN JONES 300 MARIN STREET YOUR CITY, YOUR STATE, ZIP	$ 5,000.00	2025	
	2a Taxable amount $ 5,000.00	Form 1099-R	
	2b Taxable amount not determined ☐ Total distribution ☐		Copy 1 For State, City, or Local Tax Department

PAYER'S TIN	RECIPIENT'S TIN	3 Capital gain (included in box 2a)	4 Federal income tax withheld
48-200XXXX	605-00-XXXX	$	$ 500.00

RECIPIENT'S name	5 Employee contributions/ Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
JOCELYN JONES	$	$
Street address (including apt. no.) 160 UNIVERSITY DRIVE	7 Distribution code(s): 1 — IRA/SEP/SIMPLE ☐	8 Other $ %
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	9a Your percentage of total distribution %	9b Total employee contributions $

10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withheld	15 State/Payer's state no.	16 State distribution
$		☐	$		$
			$		$

Account number (see instructions)	13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
		$		$
		$		$

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

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22222	a Employee's social security number: 605-00-XXXX	OMB No. 1545-0029	
b Employer identification number (EIN): 35-800XXXX	1 Wages, tips, other compensation: $42,700.00	2 Federal income tax withheld: $3,300.00	
c Employer's name, address, and ZIP code: WE WIN ASSOCIATES 200 VENTURA BLVD YOUR CITY, YOUR STATE, ZIP	3 Social security wages: $43,700.00	4 Social security tax withheld: $2709.40	
	5 Medicare wages and tips: $43,700.00	6 Medicare tax withheld: $633.65	
	7 Social security tips	8 Allocated tips	
d Control number	9	10 Dependent care benefits	
e Employee's first name and initial: JOCELYN — Last name: JONES — Suff.	11 Nonqualified plans	12a Code D: $1,000.00	
160 UNIVERSITY DRIVE YOUR CITY, YOUR STATE, ZIP	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code	
	14 Other	12c Code	
		12d Code	
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	57-300XXXX	$42,700.00	$820			

Form **W-2** Wage and Tax Statement 2025 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		OMB No. 1545-0116 Form **1099-NEC** (Rev. April 2025) For calendar year 2025	**Nonemployee Compensation**
FAST EATS 123 LILAC AVENUE YOUR CITY, YOUR STATE, ZIP			
PAYER'S TIN: 63-400XXXX	RECIPIENT'S TIN: 605-00-XXXX	**1** Nonemployee compensation: $ 1,000	**Copy 1** **For State Tax Department**
RECIPIENT'S name: JOCELYN JONES		**2** Payer made direct sales totaling $5,000 or more of consumer products to recipient for resale ☐	
Street address (including apt. no.): 160 UNIVERSITY DRIVE		**3** Excess golden parachute payments: $	
City or town, state or province, country, and ZIP or foreign postal code: YOUR CITY, YOUR STATE, ZIP		**4** Federal income tax withheld: $	
Account number (see instructions)		**5** State tax withheld: $ / $	**6** State/Payer's state no. / **7** State income: $ / $

Form **1099-NEC** (Rev. 4-2025) www.irs.gov/Form1099NEC Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

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

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

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2025 TAX REPORTING STATEMENT

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

Form 1099-DIV* 2025 Dividends and Distributions
Copy B for Recipient (OMB NO. 1545-0110)

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

Form 1099-MISC* 2025 Miscellaneous Income
Copy B for Recipient (OMB NO. 1545-0115)

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

Form 1099-INT* 2025 Interest Income
Copy B for Recipient (OMB NO. 1545-0112)

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

Summary of 2025 Proceeds From Broker and Barter Exchange Transactions

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

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

XYZ Investments

456 Pima Plaza
Your City, YS, ZIP

2025 TAX REPORTING STATEMENT

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

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

Copy B for Recipient OMB NO. 1545-0715

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

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

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

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

Copy B for Recipient OMB NO. 1545-0715

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

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

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

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

Page 2 of 2

☐ CORRECTED (if checked)

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

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

OMB No. 1545-1576

2025

Form **1098-E**

Student Loan Interest Statement

RECIPIENT'S TIN	BORROWER'S TIN
38-800XXXX	605-00-XXXX

1 Student loan interest received by lender
$ 3,750.00

BORROWER'S name
JOCELYN JONES

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

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

Account number (see instructions)

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

Copy B
For Borrower

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

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

☐ CORRECTED

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

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

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

2

OMB No. 1545-1574

2025

Form **1098-T**

Tuition Statement

FILER'S employer identification no.	STUDENT'S TIN
37-700XXXX	605-00-XXXX

3

STUDENT'S name
JOCELYN JONES

4 Adjustments made for a prior year
$

5 Scholarships or grants
$

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

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

6 Adjustments to scholarships or grants for a prior year
$

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

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

8 Checked if at least half-time student ☐

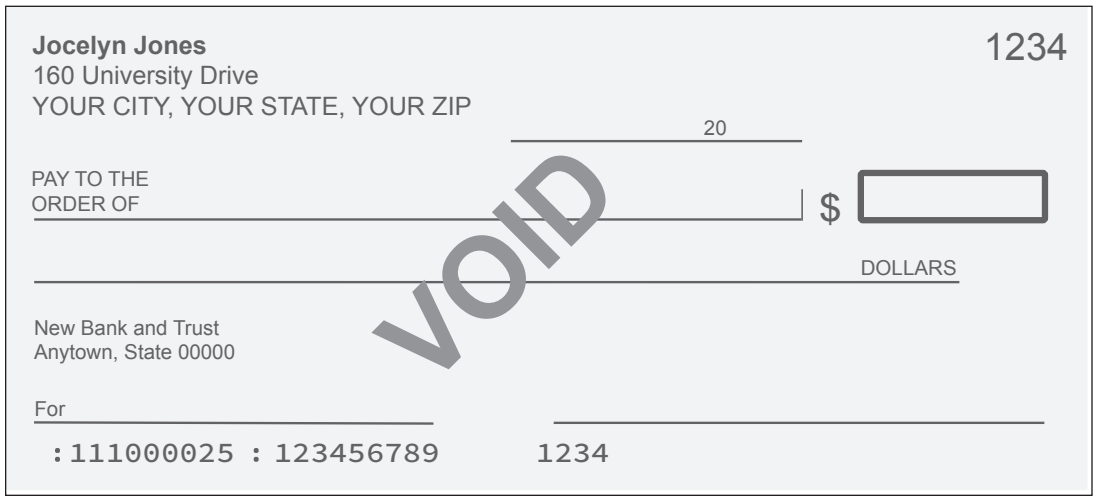
9 Checked if a graduate student ☐

10 Ins. contract reimb./refund
$

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.

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service


Jocelyn Jones
160 University Drive
YOUR CITY, YOUR STATE, YOUR ZIP
1234
20
PAY TO THE
ORDER OF
$
DOLLARS
VOID
New Bank and Trust
Anytown, State 00000
For
:111000025 : 123456789 1234

Advanced Scenario 8: Test Questions

Directions

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

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

23. The net short-term capital gain reported on Jocelyn's Schedule D is $_____.
(Note: whole number only,do not use special characters.)

24. Which of the following can be claimed as a business expense on Jocelyn's Schedule C?

- **a.** Lunches
- **b.** Traffic Ticket
- **c.** Tolls
- **d.** All of the above

25. Jocelyn can take a student loan interest deduction of $2,500.

- **a.** True
- **b.** False

26. What is the total standard mileage deduction for Jocelyn's business on Schedule C?

- **a.** $525
- **b.** $1,750
- **c.** $2,010
- **d.** $2,500

27. The amount of Jocelyn's Lifetime Learning Credit is $480.

- **a.** True
- **b.** False

28. What is Jocelyn's additional 10% tax on the early withdrawal from her IRA on Form 1040 Schedule 2, Part II??

- **a.** $0
- **b.** $240
- **c.** $260
- **d.** $500

29. To avoid having a balance due next year, Jocelyn can use the IRS withholding estimator to calculate her tax liability and submit a new Form W-4 to increase her tax withholding.

- **a.** True
- **b.** False

Advanced Scenario 9: Carl Graves

Directions

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

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

Interview Notes

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

Form **13614-C** (March 2025)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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

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

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

Your first name	M.I.	Last name	Your date of birth	Your job title
CARL		GRAVES	04/12/1984	JANITOR
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code
200 SKY WAY		YOUR CITY	YS	YOUR ZIP

Your telephone number	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER			☐ Yes ☒ No

Check if you or your spouse were in 2024:

A U.S. citizen	☒ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, how would you like your refund
- ☐ Direct deposit
- ☒ Check by mail
- ☐ Split refund between accounts
- ☐ Other _____

If you have a balance due, how would you like to make your payment
- ☐ Bank account
- ☐ IRS.gov Direct Pay
- ☐ Set up installment agreement
- ☒ Mail payment to IRS

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

What language _____

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

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

- ☐ **Never Married**
- ☐ **Married** — If married, were you married for all of 2024 ☐ Yes ☐ No; Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No
- ☐ **Divorced** — Date of final decree _____
- ☐ **Legally Separated but not Divorced** — Date of separate maintenance decree _____
- ☒ **Widowed** — Year of spouse's death 2023

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

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

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

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

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

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

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

Optional Information

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

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

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

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

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

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

Privacy Act and Paperwork Reduction Act Notice

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

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

Additional Notes/Comments

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

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	57-200XXXX	$37,000.00	$600			

Form **W-2** **Wage and Tax Statement** **2025**

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112 Form **1099-INT** (Rev. January 2024)	**Interest Income**
NEW BANK AND TRUST 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP	1 Interest income $ 160.00	For calendar year 2025	
	2 Early withdrawal penalty $ 32.00		**Copy 1** **For State Tax Department**
PAYER'S TIN: 22-700XXXX — RECIPIENT'S TIN: 328-00-XXXX	3 Interest on U.S. Savings Bonds and Treasury obligations $		
RECIPIENT'S name: CARL GRAVES Street address (including apt. no.): 200 SKY WAY City or town, state or province, country, and ZIP or foreign postal code: YOUR CITY, YOUR STATE, ZIP	4 Federal income tax withheld $	5 Investment expenses $	
	6 Foreign tax paid $	7 Foreign country or U.S. territory	
	8 Tax-exempt interest $	9 Specified private activity bond interest $	
	10 Market discount $	11 Bond premium $	
FATCA filing requirement ☐	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** (Rev. 1-2024) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

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.

☐ VOID
☐ CORRECTED

OMB No. 1545-2232

2025

Part I Recipient Information

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

Part II Covered Individuals

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

Part III Coverage Information

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

Southside **Day Care**

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

December 31, 2025

Received from Carl Graves

$2,200 for daycare services for Lilly

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

Ellen River

EIN: 35-900XXXX

Advanced Scenario 9: Test Questions

Directions

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

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

30. What is Carl's most advantageous filing status?

a. Single
b. Married Filing Separately
c. Head of Household
d. Qualifying Surviving Spouse

31. Carl's adjusted gross income on his Form 1040 is _____.

a. $37,000
b. $37,128
c. $37,160
d. $38,500

32. Carl is **not** eligible to claim the Additional Child Tax Credit.

a. True
b. False

33. What is the maximum amount of Carl's non-refundable credit for retirement savings contributions from Form 8880 line 10?

a. $0
b. $100
c. $150
d. $1,500

34. The total amount of Carl's net Premium Tax Credit on Form 1040 Schedule 3, line 9 is $388.

a. True
b. False

35. Carl's Child and Dependent Care Credit from Form 2441 is _____.
(Note: whole number only, do not use special characters.)

Advanced Course Retest Questions

Directions

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

Advanced Scenario 1: Joy Sunshine

Interview Notes

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

Advanced Scenario 1: Retest Questions

1. What is the most beneficial allowable filing status that Joy is eligible to claim on her 2025 tax return?

   a. Single
   b. Married Filing Separately
   c. Head of Household
   d. Qualifying Surviving Spouse

2. Based on the information provided, Joy qualifies for the Earned Income Credit.

   a. True
   b. False

3. Joy needs to report her gambling winnings on her federal tax return.

   a. True
   b. False

Advanced Scenario 2: Matt and Megan Summer

Interview Notes

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

Advanced Scenario 2: Retest Questions

4. The maximum amount Matt and Megan are eligible to claim for the Child Tax Credit is $1,000.

a. True
b. False

5. Payments made to Jack can be claimed on Form 2441 as child and dependent care expenses.

a. True
b. False

Advanced Scenario 3: Nancy James

Interview Notes

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

Advanced Scenario 3: Retest Questions

6. Nancy is **not** eligible to contribute an additional $2,000 to her HSA.

   a. True

   b. False

7. Nancy **must** include her mother's contribution on Form 8889, Part I.

   a. True

   b. False

8. The gym membership is **not** a qualified medical expense for HSA purposes.

   a. True

   b. False

Advanced Scenario 4: Alexa Rice

Interview Notes

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

Advanced Scenario 4: Retest Questions

9. For the purpose of determining dependency, Lillian could be the qualifying child of _____.

a. Only Alexa

b. Only Amy

c. Either Alexa or Amy

d. Neither Alexa nor Amy

10. Which of the following statements is true?

a. Amy is **not** eligible to claim Lillian for the EIC because her filing status is married filing separate.

b. Amy is **not** eligible to claim the EIC for Lillian because she is under age 25.

c. Amy is **not** eligible to claim Lillian for the EIC because her income is too high.

d. None of the above statements is true.

Advanced Scenario 5: Julia Jacobs

Interview Notes

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

Advanced Scenario 5: Retest Questions

11. If Julia chooses to itemize, which of the following is **not** an eligible deduction on Form 1040, Schedule A?

a. $7,300 mortgage interest
b. $1,500 Mortgage Insurance Premiums
c. $2,300 real estate tax
d. $500 contribution to the Red Cros

12. Julia is eligible to claim $2,000 in gambling losses as a deduction on her Form 1040, Schedule A.

a. True
b. False

Advanced Scenario 6: Carlos Carter

Interview Notes

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

Advanced Scenario 6: Retest Questions

13. Carlos's Modified Adjusted Gross Income (MAGI) must be less than $90,000 to claim the Lifetime Learning Credit in 2025.

a. True

b. False

14. Carlos will owe an additional $75 tax on the $750 IRA distribution for emergency car repairs?

a. True

b. False

Advanced Scenario 7: Martin and Yvette Willis

Interview Notes

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

Advanced Scenario 7: Retest Questions

15. The taxable portion of Yvette's pension from Liberty Enterprises using the simplified method is $21,519.

a. True
b. False

16. Which credit can the Willises claim on their federal tax return?

a. American Opportunity Credit
b. Earned Income Credit
c. Child Tax Credit
d. Premium Tax Credit

17. The total amount of other income reported on the Willises' Form 1040, Schedule 1 is $1,350.

a. True
b. False

18. What is the amount Martin is eligible to claim as qualified educator expenses on Form 1040, Schedule 1?

    a. $0
    b. $275
    c. $300
    d. $575

19. The Willises' standard deduction on their Form 1040 for tax year 2025 is $29,200.

    a. True
    b. False

20. Which are the qualifying expenses for the American Opportunity Credit?

    a. Tuition and parking pass
    b. Parking pass and required books
    c. Tuition and required books
    d. Tuition, parking pass, and required books

21. All of Yvette's Social Security benefits are taxable according to the Social Security benefits worksheet.

    a. True
    b. False

22. The federal income tax withholding reported on the Willises' Form 1040 is $8,160

    a. True
    b. False

Advanced Scenario 8: Jocelyn Jones

Interview Notes

- Jocelyn is a paralegal, age 26, and single.
- Jocelyn has investment income and a consolidated broker's statement.
- Jocelyn is self-employed delivering meals for Fast Eats on the weekends. She received a Form 1099-NEC and a Form 1099-K. She received additional cash payments of $750 none of which were tips.
- Jocelyn uses the cash method of accounting. She uses business code 492000.
- Jocelyn provided a statement from Fast Eats indicating the fees paid for the year. These fees are considered ordinary and necessary for the food delivery business:
  - $180 for insulated box rental
  - $50 for vehicle safety inspection (required by Fast Eats)
  - $700 for Fast Eats fees
- Jocelyn also kept receipts for the following out-of-pocket expenses:
  - $120 for tolls while making deliveries
  - $500 for traffic ticket
  - $320 for Jocelyn's lunches
- Jocelyn's record keeping application shows she has driven a total of 2,500 miles during and between deliveries.
  - She placed her only vehicle, an SUV, in service on 3/15/2020. The total mileage on her SUV for tax year 2025 was 12,500 miles. Of that, 10,000 miles were personal and commuting miles. Jocelyn will take the standard business mileage rate.
- Jocelyn is paying on her student loan from 2019, when she completed her undergraduate degree.
- Jocelyn is working towards her Juris Doctorate degree to start a new career as a lawyer.
- She took a few college courses this year at an accredited college.
- Jocelyn took an early distribution of $5,000 from her IRA in April. She used $2,600 of the IRA distribution to pay her educational expenses for the current year. She has never made any non-deductible contributions to her IRA.
- If Jocelyn has a refund, she would like it deposited into her checking account.
- Refer to Advance Scenario 8 for the income statement documents

Advanced Scenario 8: Retest Questions

23. Jocelyn's net short-term capital gain reported on Schedule D is $200.

a. True

b. False

24. Jocelyn can claim her tolls as a business expense in addition to her standard mileage deduction on her Schedule C.

a. True

b. False

25. What is the maximum amount Jocelyn can take as a student loan interest deduction on her Form 1040, Schedule 1?

a. $0
b. $750
c. $2,500
d. $3,750

26. The total standard mileage deduction for Jocelyn's business on Schedule C is $1,750.

a. True
b. False

27. Which credit is Jocelyn eligible for?

a. American Opportunity Credit
b. Earned Income Credit
c. Lifetime Learning Credit
d. Premium Tax Credit

28. Jocelyn will have to pay $240 additional tax because she received the early distribution from her IRA.

a. True
b. False

29. How can Jocelyn prevent having a balance due next year?

a. She can increase the withholding on a new Form W-4.
b. She can make estimated tax payments.
c. She can do nothing and file as usual.
d. Both a and b.

Advanced Scenario 9: Carl Graves

Interview Notes

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

Advanced Scenario 9: Retest Questions

30. Carl's most advantageous filing status is Head of Household.

a. True

b. False

31. Carl's adjusted gross income is $37,128.

a. True

b. False

32. Carl **cannot** claim which credit on his tax return.

a. Earned Income Tax Credit

b. Premium Tax Credit

c. Child and Dependent Care Credit

d. Credit for Other Dependents

33. Carl qualifies to claim the Retirement Savings Contribution Credit.

a. True

b. False

34. Carl's net Premium Tax Credit on his Form 1040 Schedule 3, line 9 is $_____.
(Note: whole number only, do not use special characters.

35. Carl's Child and Dependent Care Tax credit is $506.

a. True

b. False

Military Course Scenarios and Test Questions

Directions

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

Military Scenario 1: Malik Frame

Interview Notes

- Malik Frame is single.
- Malik is a tank driver in the Army Reserve. He attended training drills one weekend a month for 12 months in 2025.
- Malik only owns one vehicle. He placed his vehicle in service on December 18, 2024.
- Malik's total mileage in 2025 was 14,379 miles.
- Malik's duty station is 150 miles away from his residence. He drove 3,600 miles to and from his duty station based on his travel log.
- Malik paid $725 for meals while attending training drills. Lodging was provided for free on the base.
- Meals were within Federal per diem rates for the area.
- Malik paid $180 for the cost and upkeep of his uniforms. He is permitted to wear his uniform for off-duty purposes.
- Malik did not receive reimbursement for any of his out of pocket expenses.
- Malik paid $55 in tolls and $37 for parking.

Military Scenario 1: Test Questions

1. Malik is not able to claim an adjustment to income for:

   a. Meals

   b. Mileage, tolls, and parking to and from his duty station

   c. Uniforms

   d. All of the above

2. How much can Malik claim as a deductible mileage expense?

   a. $0

   b. $210

   c. $756

   d. $2,520

Military Scenario 2: Randy and Shannon Rivers

Interview Notes

- Randy and Shannon lived in Norfolk, VA where Randy is stationed in the Navy. He received new orders to move to Kittery, ME naval base. This is a permanent change of station (PCS).
- They decide to make a Personally Procured Move (PPM).
- Shannon traveled to Kittery in June to find an apartment to rent. She spent $1,628 for airfare, hotel, food, and rental car.
- The Rivers paid $925 for the rental truck. They spent $453 on boxes, bubble wrap, tape, and mattress bags.
- On August 8, 2025, Randy and Shannon packed up their belongings and began driving from Norfolk to Kittery. On the way, they stopped in Long Island, NY to visit relatives.
- The Rivers drove the rental truck a total of 878 miles. The shortest most direct route calculated by the Navy was 618 miles.
- They stayed a total of 3 nights instead of the one authorized night. The allowable lodging per diem is $321 per night.
- The Rivers spent $335 for food and $129 for fishing supplies. They also spent $200 at the casino playing craps.
- They paid $180 in tolls and $125 for parking as part of the expected move.
- Their move was estimated to cost $2,134 and the Navy provided $1,921 in advance.
- Randy and Shannon are U.S. citizens and have valid Social Security numbers.

Military Scenario 2: Test Questions

3. Any net financial profit from the move would be reported on:

   a. Form 1040 Schedule 1, Additional Income and Adjustments to Income
   b. Form 1099-MISC, Miscellaneous Information
   c. Form W-2, Wage and Tax Statement
   d. It doesn't need to be reported

4. Which of the following is **not** a qualified moving expense?

   a. Expenses for stopover, side trips, and pre-move house hunting
   b. Rental truck
   c. Tolls and Parking
   d. Boxes and mattress bags.

5. The mileage cost for the River's trip was $184.

   a. True
   b. False

6. How much can the Rivers claim as their total qualified lodging cost?

   a. $0
   b. $321
   c. $963
   d. $1,298

Military Scenario 3: Kimberly Kords

Interview Notes

- Kimberly Kords is a retired member of the U.S. Air Force.
- Kimberly received a Form 1099-R for retirement pay from the Defense Finance and Accounting Service.
- Her Form 1099-R shows $35,982 in Box 1 and Box 2a.
- Kimberly is considered 20% disabled and has a letter of disability determination from the Department of Veterans Affairs (VA).
- Kimberly received a payment of $2,338 from the VA for her disability.

Military Scenario 3: Test Questions

7. Which of the following documents are issued by the VA for disability payments?

   a. Form W-2, Wage and Tax Statement

   b. Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit Sharing Plans, Insurance Contracts, etc.

   c. No tax form is required to be issued; however, Kimberly may receive a statement.

   d. Either Form W-2 or Form 1099-R depending on type of disability.

8. The disability payment of $2,338 that Kimberly received is **not** taxable.

   a. True

   b. False

Military Scenario 4: Walter and Kristen Waters

Interview Notes

- Walter and Kristen Waters are married and have an 8-year-old daughter who lived with Kristen all year.
- Walter was deployed to a designated combat zone on October 15, 2025. His last day in the combat zone is scheduled for May 1, 2026.
- Walter's Form W-2 shows:
  - Box 1 = $20,000
  - Box 12a = $6,000, Code Q
- Kristen's Form W-2 shows $33,500 in Box 1. This is her only income.
- Walter, Kristen, and their daughter are all U.S. citizens and have valid Social Security numbers. The entire family lives in the U.S.

Military Scenario 4: Test Questions

9. Walter and Kristen can choose to count his combat pay if it increases their Earned Income Tax Credit.

a. True

b. False

10. For members of the Armed Forces serving in a combat zone or qualified hazardous duty area, deadlines for taking action with the IRS are automatically extended for 180 days plus up to 3 1/2 months if the taxpayer entered the combat zone before the beginning of the new tax year from the time the member leaves the combat zone or qualified hazardous duty area.

a. True

b. False

Military Scenario 5: Lane and Lily Best

Directions

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

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

Interview Notes

- Lane and Lily are married and want to file a joint return.
- Lane and Lily have an 18-year-old daughter, Sarah, who lived with them the entire year.
- Lane was deployed and entered a combat zone on June 5, 2025. He returned to the U.S. on April 1, 2026.
- Lily has rental property, which she placed into service in 2018.
- Rental property:
  - Lily is an active participant.
  - Single family residence at 712 Center Street, Your City, Your State, Your Zip
  - Purchased Property: 5/6/2017
  - Rented: 1/1/2025 to 12/31/2025
  - Annual rental income: $25,400
  - Insurance: $1,950
  - Management fees: $1,115
  - Lily paid $1,319 to repaint the walls, replace the blinds, and purchase a new faucet. In addition, Lily installed the faucet herself, which would have cost her $150 in labor if she had hired a plumber.
  - Real estate property tax: $3,478
  - Mortgage interest: $4,123
  - Depreciation: $2,500 (annual amount previously calculated by Lily's accountant)

    (NOTE: Enter this depreciation amount at the bottom "Depletion" box, in the Schedule E Rental/Royalty Expense section in TaxSlayer.)
- Lily did not make any payments that require her to file Form 1099.
- They did not itemize last year and do not have enough deductions to itemize this year.

SOCIAL SECURITY
127-00-XXXX
Lane Best
Lane Best
SOCIAL SECURITY
128-00-XXXX
Lily Best
Lilly Best
SOCIAL SECURITY
129-00-XXXX
Sarah Best
Sarah Best

Form **13614-C** (March 2025)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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

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

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

Your first name	M.I.	Last name	Your date of birth	Your job title
LANE		BEST	03/20/1978	SERVICE MEMBER
Spouse's first name	**M.I.**	**Last name**	**Spouse's date of birth**	**Spouse's job title**
LILY		BEST	10/25/1976	CSR

Mailing address	Apt #	City	State	ZIP code
541 GARDEN ROAD		YOUR CITY	YS	YOUR ZIP

Your telephone number	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER			☐ Yes ☒ No

Check if you or your spouse were in 2024:

A U.S. citizen	☒ You	☒ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, how would you like your refund
☐ Direct deposit ☒ Check by mail
☐ Split refund between accounts ☐ Other _____

If you have a balance due, how would you like to make your payment
☐ Bank account ☐ IRS.gov Direct Pay
☐ Set up installment agreement ☒ Mail payment to IRS

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

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

As of December 31, 2024, what was your marital status
☐ **Never Married** ☒ **Married** If married, were you married for all of 2024 ☒ Yes ☐ No
Did you live with your spouse during any part of the last six months of 2024 ☒ Yes ☐ No
☐ **Divorced** ☐ **Legally Separated but not Divorced** ☐ **Widowed**
Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____

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

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

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	Answer Yes or No (Y/N) U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	**To be completed by certified volunteer (Yes, No, or N/A)** Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
SARAH BEST	05/01/2007	DAUGHTER	12	SINGLE	YES	YES	YES	NO	NO					

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

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

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

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

Optional Information

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

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

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

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

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

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

Privacy Act and Paperwork Reduction Act Notice

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

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

Additional Notes/Comments

LANE BEST IS SERVING IN A COMBAT ZONE AND IS SCHEDULED TO RETURN ON 4/1/2026.

SPOUSE HAS RENTAL EXPENSES AND DEPRECIATION DOCUMENT FROM HER ACCOUNTANT.

22222

a Employee's social security number: 127-00-XXXX

OMB No. 1545-0029

b Employer identification number (EIN): 40-600XXXX

c Employer's name, address, and ZIP code:
DFAS
PO BOX 9999
IOWA CITY, IA 52240

d Control number

e Employee's first name and initial: LANE
Last name: BEST
Suff.

541 GARDEN ROAD
YOUR CITY, YOUR STATE, YOUR ZIP

f Employee's address and ZIP code

1 Wages, tips, other compensation	$18,500.00
2 Federal income tax withheld	$1,850.00
3 Social security wages	$35,000.00
4 Social security tax withheld	$2,170.00
5 Medicare wages and tips	$35,000.00
6 Medicare tax withheld	$507.50
7 Social security tips	
8 Allocated tips	
9	
10 Dependent care benefits	
11 Nonqualified plans	
12a Code Q	$16,500.00
13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	
12b Code	
14 Other	
12c Code	
12d Code	

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	34-800XXXX	$18,500.00	$925.00			

Form **W-2** **Wage and Tax Statement** 2025

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

22222

a Employee's social security number: 128-00-XXXX

OMB No. 1545-0029

b Employer identification number (EIN): 34-600XXXX

c Employer's name, address, and ZIP code:
HELP4U CORP
2250 DELTA AVE
YOUR CITY, YOUR STATE, YOUR ZIP

d Control number

e Employee's first name and initial: LILY
Last name: BEST
Suff.

541 GARDEN ROAD
YOUR CITY, YOUR STATE, YOUR ZIP

f Employee's address and ZIP code

1 Wages, tips, other compensation	$18,300.00
2 Federal income tax withheld	$1,830.00
3 Social security wages	$18,300.00
4 Social security tax withheld	$1,134.60
5 Medicare wages and tips	$18,300.00
6 Medicare tax withheld	$265.35
7 Social security tips	
8 Allocated tips	
9	
10 Dependent care benefits	
11 Nonqualified plans	
12a Code	
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	
12b Code	
14 Other	
12c Code	
12d Code	

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	34-600XXXX	$18,300.00	$915.00			

Form **W-2** **Wage and Tax Statement** 2025

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

Military Scenario 5: Test Questions

11. Lane and Lily can claim $14,485 as their total rental expenses on Form 1040 Schedule E.

- **a.** True
- **b.** False

12. What is the amount of Lane's combat pay from his W-2?

- **a.** $1,850
- **b.** $16,500
- **c.** $18,500
- **d.** $35,000

13. The Best's net rental income is figured using Form 1040 Schedule E and reported as income on Form 1040 Schedule 1, Additional Income and Adjustments to Income.

- **a.** True
- **b.** False

14. How does combat pay effect the Best's tax return?

- **a.** It is **not** subject to Federal Income Tax
- **b.** It may increase their Additional Child Tax Credit
- **c.** It may increase their Earned Income Tax Credit
- **d.** All of the above

15. Which of the following credits can be claimed for their daughter, Sarah?

- **a.** Credit for Other Dependents
- **b.** Earned Income Tax Credit (not counting Lane's combat pay)
- **c.** Child Tax Credit
- **d.** Both a and b

Military Course Scenarios and Retest Questions

Directions

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

Military Scenario 1: Malik Frame

Interview Notes

- Malik Frame is single.
- Malik is a tank driver in the Army Reserve. He attended training drills one weekend a month for 12 months in 2025.
- Malik only owns one vehicle. He placed his vehicle in service on December 18, 2024.
- Malik's total mileage in 2025 was 14,379 miles.
- Malik's duty station is 150 miles away from his residence. He drove 3,600 miles to and from his duty station based on his travel log.
- Malik paid $725 for meals while attending training drills. Lodging was provided for free on the base.
- Meals were within Federal per diem rates for the area.
- Malik paid $180 for the cost and upkeep of his uniforms. He is permitted to wear his uniform for off-duty purposes.
- Malik did not receive reimbursement for any of his out of pocket expenses.
- Malik paid $55 in tolls and $37 for parking.

Military Scenario 1: Retest Questions

1. Malik can deduct his cost and upkeep of his uniforms as an adjustment to income.

   a. True

   b. False

2. Malik's deductible mileage expense is **not** $2,520.

   a. True

   b. False

Military Scenario 2: Randy and Shannon Rivers

Interview Notes

- Randy and Shannon lived in Norfolk, VA where Randy is stationed in the Navy. He received new orders to move to Kittery, ME naval base. This is a permanent change of station (PCS).
- They decide to make a Personally Procured Move (PPM).
- Shannon traveled to Kittery in June to find an apartment to rent. She spent $1,628 for airfare, hotel, food, and rental car.
- The Rivers paid $925 for the rental truck. They spent $453 on boxes, bubble wrap, tape, and mattress bags.
- On August 8, 2025, Randy and Shannon packed up their belongings and began driving from Norfolk to Kittery. On the way, they stopped in Long Island, NY to visit relatives.
- The Rivers drove the rental truck a total of 878 miles. The shortest most direct route calculated by the Navy was 618 miles.
- They stayed a total of 3 nights instead of the one authorized night. The allowable lodging per diem is $321 per night.
- The Rivers spent $335 for food and $129 for fishing supplies. They also spent $200 at the casino playing craps.
- They paid $180 in tolls and $125 for parking as part of the expected move.
- Their move was estimated to cost $2,134 and the Navy provided $1,921 in advance.
- Randy and Shannon are U.S. citizens and have valid Social Security numbers.

Military Scenario 2: Retest Questions

3. Randy and Shannon's net profit from their move will be reported on Form W-2, Wage and Tax Statement.

   a. True

   b. False

4. The Rivers can deduct the cost of the 2 extra nights of lodging and the house hunting trip as qualified moving expenses.

   a. True

   b. False

5. How much can the River's claim for the moving mileage expense $_____? (Round to the nearest dollar).

   a. $130

   b. $184

   c. $433

   d. $615

6. Randy and Shannon can claim $321 as their lodging expense

   a. True

   b. False

Military Scenario 3: Kimberly Kords

Interview Notes

- Kimberly Kords is a retired member of the U.S. Air Force.
- Kimberly received a Form 1099-R for retirement pay from the Defense Finance and Accounting Service.
- Her Form 1099-R shows $35,982 in Box 1 and Box 2a.
- Kimberly is considered 20% disabled and has a letter of disability determination from the Department of Veterans Affairs (VA).
- Kimberly received a payment of $2,338 from the VA for her disability.

Military Scenario 3: Retest Questions

7. The $35,982 from Defense Finance and Accounting Service is subject to which type of tax?

   a. Federal Income Tax
   b. Medicare Tax
   c. Self-Employment Tax
   d. Social Security Tax

8. The VA issues Form 1099-R for disability payments.

   a. True
   b. False

Military Scenario 4: Walter and Kristen Waters

Interview Notes

- Walter and Kristen Waters are married and have a 8-year-old daughter who lived with Kristen all year.
- Walter was deployed to a designated combat zone on October 15, 2025. His last day in the combat zone is scheduled for May 1, 2026.
- Walter's Form W-2 shows:
  - Box 1 = $20,000
  - Box 12a = $6,000, Code Q
- Kristen's Form W-2 shows $33,500 in Box 1. This is her only income.
- Walter, Kristen, and their daughter are all U.S. citizens and have valid Social Security numbers. The entire family lives in the United States.

Military Scenario 4: Retest Questions

9. Code Q in Box 12a of the Form W-2 represents combat pay.

a. True

b. False

10. If Walter was injured in the combat zone and hospitalized as a result, then Walter and Kristen can wait until after he is discharged from the hospital to use the filing extension that service members are allowed to claim to file their tax return.

a. True

b. False

Military Scenario 5: Lane and Lily Best

Interview Notes

- Lane and Lily are married and want to file a joint return.
- Lane and Lily have an 18 year old daughter, Sarah, who lived with them the entire year.
- Lane was deployed and entered a combat zone on June 5, 2025. He returned to the U.S. on April 1, 2026.
- Lily has rental property, which she placed into service in 2018.
- Rental property:
  - Lily is an active participant.
  - Single family residence at 712 Center Street, Your City, Your State, Your Zip
  - Purchased Property: 5/6/2023
  - Rented: 1/1/2025 to 12/31/2025
  - Annual rental income: $25,400
  - Insurance: $1,950
  - Management fees: $1,115
  - Lily paid $1,319 to repaint the walls, replace the blinds, and purchase a new faucet. In addition, Lily installed the faucet herself, which would have cost her $150 in labor if she had hired a plumber.
  - Real estate property tax: $3,478
  - Mortgage interest: $4,123
  - Depreciation: $2,500 (annual amount previously calculated by Lily's accountant)

    (NOTE: Enter this depreciation amount at the bottom "Depletion" box, in the Schedule E Rental/Royalty Expense section in TaxSlayer.)
- Lily did not make any payments that require her to file Form 1099
- They did not itemize last year and do not have enough deductions to itemize this year.

Military Scenario 5: Retest Questions

Directions

Refer to the scenario information for Lane and Lily's income documents.

11. The value of Lily's labor to install the new faucet is a deductible rental expense.

- **a.** True
- **b.** False

12. Combat pay is shown on Lane's Form W-2 in Box 12a with code of "Q".

- **a.** True
- **b.** False

13. Which schedule is used to report rental income and rental expenses?

- **a.** Schedule A, Itemized Deductions
- **b.** Schedule C, Profit or Loss From Business
- **c.** Schedule D, Capital Gain or Loss
- **d.** Schedule E, Supplemental Income and Loss

14. Combat pay is **not** taxable for Federal Income Tax purposes.

- **a.** True
- **b.** False

15. The Bests can claim the Credit for Other Dependents for Sarah.

- **a.** True
- **b.** False

International Course Scenarios and Test Questions

Directions

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

International Scenario 1: Kamo and Grim Jones

Interview Notes

- Kamo and Grim currently live in South Africa.
- They moved there on July 18, 2019, and they rent an apartment. Kamo was transferred there for an indefinite period of time.
- Kamo is employed by a U.S. - based company and Grim is a soccer coach.
- Kamo and Grim returned to the U.S. for a soccer match for 8 days in April 2025.
- Neither Kamo or Grim work for the U.S. government.
- Kamo and Grim have a house in the U.S., and it is vacant while they are overseas. Relatives check up on the house while they are living abroad.
- Kamo and Grim are U.S. citizens and have valid Social Security numbers.

International Scenario 1: Test Questions

1. Although they spent 8 days in the U.S., Kamo and Grim still qualify for the physical presence test.

   a. True

   b. False

2. Which test qualifies Kamo and Grim for claiming the Foreign Earned Income Exclusion?

   a. Bona fide residence test

   b. Physical presence test

   c. Both a and b

   d. Neither a nor b

International Scenario 2: Tristan and Kim Outbacker

Interview Notes

- Tristan and Kim are married and live in Perth, Australia.
- Kim is a U.S. citizen and has a valid Social Security number. Tristan is a citizen of Australia and has an ITIN for U.S. tax filing purposes.
- In 2023, Tristan and Kim chose to treat Tristan as a resident alien for tax purposes. This choice has never been suspended or revoked.
- Tristan and Kim have a son, Jackson, who was born on March 13, 2022. Jackson is a U.S. citizen and has a valid Social Security number.
- Tristan's sister, Bindi, moved in with them in 2023. Bindi is a citizen of Australia and has no income.
- Kim is employed by a U.S. - based company and earned $28,653.
- Tristan works as an animal trainer and earned the equivalent of $24,751 in U.S. dollars.
- Tristan and Kim provide all the financial support for Jackson and Bindi.

International Scenario 2: Test Questions

3. How should Tristan's income be treated on a Married Filing Jointly return?

   a. Tristan's income does **not** need to be included on the return because he is paid by a company in Australia.

   b. Tristan does **not** need to report his income since it is less than the Foreign Earned Income Exclusion.

   c. Tristan's worldwide income must be reported on the return.

   d. Tristan does **not** need to report his income because Bindi says he does **not** have to report it.

4. How can the Outbackers decide to end their election to treat Tristan as a resident alien?

   a. Death of either spouse

   b. Divorce or legal separation

   c. Revocation in writing

   d. All of the above

5. Tristan and Kim can claim Bindi as a dependent since she does meet the citizenship test

   a. True

   b. False

6. On a Married Filing Jointly return, Tristan and Kim are able to claim which of the following tax credits for Jackson?

   a. Credit for Other Dependents

   b. Earned Income Tax Credit

   c. Child Tax Credit

   d. None of the above

International Scenario 3: Chris and Maria Ravix

Directions

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

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

Interview Notes

- Chris is a U.S. citizen married to Maria who is French citizen. Maria has elected to be treated as a resident alien for U.S tax purposes. They have both lived in France since August 17, 2021. They do not maintain an address in the U.S. and have no intentions of returning.
- Chris considers himself a resident of France. They rent an apartment at 270 Boulevard Orleans, Paris, France 75014.
- Income:
  - Maria has an ITIN of 911-00-XXXX, and she does want to claim the Foreign Earned Income Exclusion for herself.
  - Chris wants to claim the Foreign Earned Income Exclusion for himself if possible.
  - Chris's visa type: Unlimited
  - Chris works at the U.S. Embassy and has a Form W-2 for his wages.
  - In 2025, Chris worked part-time as museum guide. He works for the Louvre Museum located at 99 Rue de Rivoli, Paris, France, 75001. Chris earned the equivalent of $9,500 in wages and paid income taxes totaling 650 Euros. These taxes were paid to France.
- Maria works at her job as a banker for the Viterbo Bank. The bank is located at 4570 Rue Vincennes, Paris, France 75012. She earned $51,600 that she has already converted to U.S. dollars. She states that she paid French income taxes of 3,500 Euros. The 2025 average annual exchange rate was 1 U.S. Dollar (USD) = 0.88 Euros.
- Chris was not required to file FinCen Form 114 or Form 8938.
- Chris and Maria did not itemize in 2024, and they do not have enough deductions to itemize in 2025.

Form **13614-C** (March 2025)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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

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

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

Your first name	M.I.	Last name	Your date of birth	Your job title
CHRIS		RAVIX	11/15/1972	US GOVT EMPLOYEE
Spouse's first name	**M.I.**	**Last name**	**Spouse's date of birth**	**Spouse's job title**
MARIA		RAVIX	06/15/1971	BANKER

Mailing address	Apt #	City	State	ZIP code
270 BOULEVARD ORLEANS		PARIS	FRANCE	75014

Your telephone number	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2024
YOUR PHONE NUMBER			☐ Yes ☒ No

Check if you or your spouse were in 2024:

A U.S. citizen	☒ You	☐ Spouse	☐ No	Legally blind	☐ You	☐ Spouse	☒ No
In the U.S. on a visa	☐ You	☐ Spouse	☒ No	Totally and permanently disabled	☐ You	☐ Spouse	☒ No
A full-time student	☐ You	☐ Spouse	☒ No	Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☒ No
				Owners or holders of any digital assets	☐ You	☐ Spouse	☒ No

If due a refund, how would you like your refund
- ☐ Direct deposit
- ☒ Check by mail
- ☐ Split refund between accounts
- ☐ Other _____

If you have a balance due, how would you like to make your payment
- ☐ Bank account
- ☒ IRS.gov Direct Pay
- ☐ Set up installment agreement
- ☐ Mail payment to IRS

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

What language _____

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

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

- ☐ **Never Married**
- ☒ **Married** — If married, were you married for all of 2024 ☒ Yes ☐ No; Did you live with your spouse during any part of the last six months of 2024 ☒ Yes ☐ No
- ☐ **Divorced** — Date of final decree _____
- ☐ **Legally Separated but not Divorced** — Date of separate maintenance decree _____
- ☐ **Widowed** — Year of spouse's death _____

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

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

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

Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included	Notes/Comments
☒ (B) Wages as a part-time or full-time employee How many jobs 3	☐ (B) W-2s #	
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) # ☐ (A) Qualified Charitable Distribution From 1099-R $	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on 1099-R or W-2 #	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 #	
☐ (B) Unemployment benefits	☐ (B) 1099-G #	
☐ (B) Refund of state or local income tax	☐ (B) Refund $ ☐ (B) Itemized last year ☐ Yes ☐ No	
☐ (B) Interest or dividends (bank account, bonds, etc.)	☐ (B) 1099-INT # ☐ (B) 1099-DIV #	
☐ (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) 1099-B (include brokerage statement) # ☐ Capital loss carryover ☐ Yes ☐ No	
☐ (B) Alimony	☐ (B) Alimony $ Excluded from income ☐ Yes ☐ No	
☐ (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days ☐ Yes ☐ No ☐ Income from renting personal property such as a vehicle	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) ☐ Rental expense $	
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) #	
☐ (A) Payments for contract or self-employment work Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) Schedule C ☐ 1099-MISC # ☐ 1099-NEC # ☐ 1099-K # ☐ Other income reported elsewhere ☐ Schedule C expenses $	
☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

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

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

Optional Information

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

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

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

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

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

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

Privacy Act and Paperwork Reduction Act Notice

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

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

Additional Notes/Comments

CHRIS HAS FOREIGN EARNED INCOME AND WOULD LIKE TO CLAIM THE FOREIGN EARNED INCOME EXCLUSION

MARIA HAS FOREIGN TAX PAID AND WANTS TO CLAIM THE FOREIGN TAX CREDIT

22222	a Employee's social security number 215-00-XXXX	OMB No. 1545-0029	
b Employer identification number (EIN) 25-1XXXXXX		1 Wages, tips, other compensation $62,225.00	2 Federal income tax withheld $6,223.00
c Employer's name, address, and ZIP code U.S. EMBASSY 2 AVE GABRIEL PARIS, FRANCE 75008		3 Social security wages $62,225.00	4 Social security tax withheld $3,857.95
		5 Medicare wages and tips $62,225.00	6 Medicare tax withheld $902.26
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial: CHRIS Last name: RAVIX Suff. 270 BOULDEVARD ORLEANS PARIS, FRANCE 75014		11 Nonqualified plans	12a Code
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
		14 Other	12c Code
			12d Code
f Employee's address and ZIP code			

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** **Wage and Tax Statement** 2025 Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

International Scenario 3: Test Questions

7. What is the amount of Chris's Foreign Earned Income Exclusion?

   a. $0
   b. $9,500
   c. $51,600
   d. $62,225

8. Maria does **not** have to report her income from Viterbo Bank because:

   a. Form W-2 was not issued to her
   b. She already paid income taxes to France on her wages
   c. Foreign earned income is **not** taxable.
   d. None of the above. She must report her worldwide income since she is being treated as a resident alien.

9. Maria's wages are general category income for the Foreign Tax Credit.

   a. True
   b. False

10. Which source of Chris's income does qualify for the Foreign Earned Income Exclusion?

    a. Wages from the U.S. Embassy
    b. Wages from the museum
    c. Both a and b
    d. None of the above

11. What eligibility requirements must Chris meet in order to be able to claim the Foreign Earned Income Exclusion?

    a. His tax home must be in a foreign country.
    b. He must meet the bona fide residence test or the physical presence test.
    c. He must have income that qualifies as foreign earned income.
    d. All of the above

12. Chris can claim both the Foreign Tax Credit and the Foreign Earned Income Exclusion on his wages from the museum.

    a. True
    b. False

13. Chris can claim the amount of French Income taxes paid on his wages from the museum as withheld Federal Income taxes.

    a. True
    b. False

14. Which of the following statements is true?

a. Once the election is made to exclude foreign earned income, then that choice remains in effect for that year and all future years until revoked.

b. The Foreign Earned Income Exclusion is a voluntary choice.

c. Form 2555, Foreign Earned Income, is used to claim the Foreign Earned Income Exclusion.

d. All of the above

15. What is the amount of French Income taxes paid on Maria's wages, converted to U.S. dollars? (Round to the nearest dollar)

a. $0

b. $3,080

c. $3,500

d. $3,977

International Course Retest Questions

Directions

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

International Scenario 1: Kamo and Grim Jones

Interview Notes

- Kamo and Grim currently live in South Africa.
- They moved there on July 18, 2019, and they rent an apartment. Kamo was transferred there for an indefinite period of time.
- Kamo is employed by a U.S. -based company and Grim is a soccer coach.
- Kamo and Grim returned to the U.S. for a soccer match for 8 days in April 2025.
- Neither Kamo or Grim work for the U.S. government.
- Kamo and Grim have a house in the U.S., and it is vacant while they are overseas. Relatives check up on the house while they are living abroad.
- Kamo and Grim are U.S. citizens and have valid Social Security numbers.

International Scenario 1: Retest Questions

1. A short trip back to the U.S. does prevent Kamo and Grim from claiming the bona fide residence test.
   - **a.** True
   - **b.** False
2. In order for Kamo and Grim to claim the Foreign Earned Income Exclusion, they must _____.
   - **a.** Demonstrate that their tax home is in a foreign country
   - **b.** Have income that qualifies as foreign earned income
   - **c.** Meet the bona fide residence test or the physical presence test
   - **d.** All of the above

International Scenario 2: Tristan and Kim Outbacker

Interview Notes

- Tristan and Kim are married and live in Perth, Australia.
- Kim is a U.S. citizen and has a valid Social Security number. Tristan is a citizen of Australia and has an ITIN for U.S. tax filing purposes.
- In 2023, Tristan and Kim chose to treat Tristan as a resident alien for U.S. tax purposes. This choice has never been suspended or revoked.
- Tristan and Kim have a son, Jackson, who was born on March 13, 2022. Jackson is a U.S. citizen and has a valid Social Security number.
- Tristan's sister, Bindi, moved in with them in 2023. Bindi is a citizen of Australia and has no income.
- Kim is employed by a U.S.- based company and earned $28,653.
- Tristan works as an animal trainer and earned the equivalent of $24,751 in U.S. dollars.
- Tristan and Kim provide all the financial support for Jackson and Bindi.

International Scenario 2: Retest Questions

3. What are Kim's filing status options this year if neither spouse wishes to revoke the election to treat Tristan as a resident alien?

   a. She must file Married Filing Jointly
   b. She must file Married Filing Separately
   c. She can choose to file either Married Filing Jointly or Married Filing Separately
   d. She can file as Single

4. If Tristan decides to revoke the election to be treated as a resident alien then he must do so in writing.

   a. True
   b. False

5. On a Married Filing Jointly return, Tristan and Kim can claim Bindi as a dependent.

   a. Yes, because nobody else can claim Tristan or Kim as dependents
   b. Yes, because Bindi passes the joint return test
   c. Yes, because Bindi has no income
   d. No, because Bindi does **not** pass the citizenship test

6. Tristan and Kim can claim the Earned Income Tax Credit.

   a. True
   b. False

International Scenario 3: Retest Questions

Directions

Refer to the scenario information for Chris and Maria Ravix.

Interview Notes

- Chris is a U.S. citizen married to Maria who is a French citizen. Maria has elected to be treated as a resident alien for U.S. tax purposes. They have both lived in France since August 17, 2021. They do not maintain an address in the U.S. and have to intentions of returning.
- Chris considers himself a resident of France. They rent an apartment at 270 Boulevard Orleans, Paris, France 75014.
- Income:
  - Maria has an ITIN of 911-00-XXXX, and she does **not** want to claim the Foreign Earned Income Exclusion for herself.
  - Chris wants to claim the Foreign Earned Income Exclusion for himself if possible.
  - Chris's visa type: Unlimited
  - Chris works at the U.S. Embassy and has a Form W-2 for his wages.
- In 2025, Chris worked part-time as museum guide. He works for the Louvre Museum located at 99 Rue de Rivoli, Paris, France, 75001. Chris earned the equivalent of $9,500 in wages and paid income taxes totaling 650 Euros. These taxes were paid to France.
- Maria works at her job as a banker for the Viterbo Bank. The bank is located at 4570 Rue Vincennes, Paris, France 75012. She earned $51,600 that she has already converted to U.S. dollars. She states that she paid French income taxes of 3,500 Euros. The 2025 average annual exchange rate was 1 U.S. Dollar (USD) = 0.88 Euros.
- Chris was not required to file FinCen Form 114 or Form 8938.
- Chris and Maria did not itemize in 2024, and they do not have enough deductions to itemize in 2025.

7. The amount of Chris's Foreign Earned Income Exclusion is $9,500.

   a. True

   b. False

8. Maria is **not** required to report her wages of $51,600 from the bank.

   a. True

   b. False

9. Wages and self-employment are general category income for the Foreign Tax Credit.

   a. True

   b. False

10. Chris is able to exclude his wages from the U.S. Embassy for the Foreign Earned Income Exclusion because he is an employee of the U.S. government.

    a. True

    b. False

11. Chris does **not** meet the requirements of the bona fide residence test.

    a. True
    b. False

12. For Maria to claim the Foreign Tax Credit, she must file the Form 1116.

    a. True
    b. False

13. What is the amount of Federal Income tax withheld on the Ravix's Form 1040?

    a. $650
    b. $902
    c. $3,858
    d. $6,223

14. To claim the Foreign Earned Income Exclusion, Chris must file the Form 2555, Foreign Earned Income.

    a. True
    b. False

15. To convert a sum of foreign currency into U.S. dollars, divide the amount of the foreign currency by the exchange rate for the foreign currency to one U.S. dollar.

    a. True
    b. False

2025 VITA/TCE Foreign Student Test for Volunteers

Directions

Welcome to the Link & Learn Taxes Foreign Student Test. The test requires you to prepare four tax returns using Form 1040-NR and/or Form 8843 and then answer 50 online questions. You must successfully complete the test at an overall 80% proficiency to earn VITA/TCE certification.

Please complete this test on your own for an accurate assessment of your skills and knowledge. You may use any reference materials available to you as a volunteer to complete this test.

Residency Status, Form 8843, and Filing Status

Directions

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 true/false questions and 4 scenario-based multiple choice questions.

Allow approximately 20 minutes to complete this segment.

1. Maylor entered the U.S. as a student on July 30, 2022 in F-1 immigration status. He had never been to the United States before and he did **not** change immigration status during 2025. For federal income tax purposes, Maylor is a resident alien for 2025.

   a. True

   b. False

2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2021 to May 2023 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2024 in J-1 immigration status. For federal income tax purposes, Amelia is a resident alien for 2025.

   a. True

   b. False

3. Lucas was a student in F-1 immigration status from March 2021 through June 2024. On August 1, 2025, Lucas returned to the United States as a professor. For federal income tax purposes, Lucas is a _____ alien for 2025.

   a. Resident

   b. Nonresident

4. Antonio came to the United States in F-2 immigration status with his wife on July 15, 2021. He has not changed his immigration status. For federal income tax purposes, Antonio is a resident alien for 2025.

   a. True

   b. False

5. Yvonne came to the U.S. on J-1 immigration status in July 2023 to teach for two years, starting in August 2023. For tax year 2025, she would be considered a resident alien for federal income tax purposes.

   a. True

   b. False

6. Janice entered the United States on August 1, 2021 in F-1 student immigration status. On August 10, 2024, her husband Rick joined her in F-2 immigration status. Janice and Rick had no income in 2025. Since Janice and Rick are nonresident aliens with no income and no treaty benefits to claim, do they need to file Form 1040NR and Form 8843?

   a. Yes, they need to file 1040NR and Form 8843

   b. No, they only need to file Form 1040NR

   c. No, they only need to file Form 8843

   d. No, they do not need to file any forms

7. Janice and Rick from Question 6 had a child, Steven, while here in the U.S. on December 5, 2024. Does a Form 8843 need to be filed for Steven for 2025?

   a. Yes

   b. No

8. Jocelyn and Connor have been in the U. S. as students in F-1 immigration status since August 2019. Their 12 year old daughter Arya has been attending a boarding school in the U.S. since June 2018 in F-1 immigration status. Who needs to file Form 8843 for 2025?

   a. Arya

   b. Jocelyn

   c. Connor

   d. None

9. Ayesha is a Ph.D. student in cyber security and she is from Pakistan. She is going to defend her dissertation in June. She arrived in the U.S. as a student on June 30, 2022. Ayesha is a nonresident alien for tax purposes in 2025.

   a. True

   b. False

10. Klaus is a junior majoring in marine biology. He is in the U.S. as a student in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on April 15, 2022. Klaus worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May 2026. Klaus is considered a resident alien for tax purposes.

    a. True

    b. False

11. Gustavo is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2024. He did not work or receive a scholarship in 2025, but had $100 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses. Which form must Gustavo file?

    a. Form 1040

    b. Form 1040-NR

    c. Form 843

    d. Form 8843

12. Orlando entered the U.S. in J-1 immigration status as a trainee in January 2022, and lives alone. His wife, Bey, could **not** accompany him because of her ongoing health condition. What is Orlando's filing status for 2025?

    a. Single

    b. Married Filing Separately

    c. Qualifying Surviving Spouse

13. Tomas and Olga were married in March 2020, and the next year they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Tomas lives in San Diego, where he is completing his graduate work. However, Olga left him in March 2024 and has **not** been heard from since. Her parents will **not** tell him where she lives and he has **not** heard from her. Since Tomas does **not** know Olga's whereabouts what filing status can he use?

    a. Single

    b. Married Filing Jointly

    c. Married Filing Separately

    d. Qualifying Surviving Spouse

Scenario 1: Gabriel Alvarez

Use the following information to prepare Form 8843.

- Gabriel Alvarez came to the U.S. to study on August 1, 2021, in F-1 immigration status. His passport number is 4682936 and it was issued by his home country, Peru. His home address is 31 Rue de Santos, Lima, 07001, Peru. His address at school is Stanford University, 450 Jane Stanford Way, Stanford, CA 94305. His U.S. taxpayer identification number is XXX-XX-XXXX.
- Gabriel is attending Stanford University, 450 Jane Stanford Way, Stanford, CA 94305, telephone 612-555-XXXX. His specialized program is Alternative Fuel Systems and the director is Professor Marri M. Young, also at 450 Jane Stanford Way, Stanford, CA 94, telephone 612-555-XXXX ext. 1267.
- Gabriel has not taken steps to apply for permanent residency. Gabriel had no income, so he is not required to file any other tax forms. Gabriel has not left the U.S. since arriving.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

Scenario 1: Gabriel Alvarez Test Questions

To answer the following questions, refer to the scenario information and Form 8843 you completed for Gabriel Alvarez.

14. What should Gabriel enter on Line 1a?

a. Leave blank

b. F1 August 1, 2021

c. F1

15. Gabriel has to only complete Line 4a.

a. True

b. False

16. Gabriel only has to complete Parts I and III of the Form 8843.

a. True

b. False

17. What is the due date of Gabriel's Form 8843 for tax year 2025?

a. January 15, 2026

b. April 15, 2026

c. June 15, 2026

d. December 31, 2026

Taxability of Income, ITINs, and Credits

Introduction

This segment of the VITA/TCE certification test includes 7 general and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

18. Jenna, who is a nonresident alien and is in the United States in J-1 immigration status, spent $4,400 on qualifying tuition and educational expenses. She is **not** entitled to claim an education credit on her tax return.

a. True

b. False

19. Lacey received $100 of dividend income on U.S. stocks she purchased online. She is an international student from Argentina in F-1 immigration status. She arrived in the United States in 2024. Lacey's dividend income will be taxed at 15% on Form 1040-NR, Schedule NEC.

a. True

b. False

20. Tonya and Paul are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2025. They paid $3,700 in childcare expenses, while attending school, for their child who was born in the United States and is a U.S. citizen. They are eligible to claim the child and dependent care credit on their Form 1040-NR.

a. True

b. False

21. Jaden is a student in J-1 immigration status from Latvia. He earned $2,300 in wages in 2025. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Jaden should report these wages on Form 1040-NR, Schedule NEC.

a. Yes

b. No

22. Cyril is a student here in J-1 immigration status as of October 15, 2025. Under the terms of his visa, he is permitted to work in the U.S. Cyril qualifies for a Social Security number and he should also apply for an ITIN.

a. True

b. False

23. Mihaela, a student in F-1 student immigration status from Slovenia, is on the tennis team. She arrived in the U.S. on July 20, 2025 on a full athletic scholarship that includes payments for her room and board. The amount of her scholarship for room and board is not taxable.

a. True

b. False

24. Stefan is a student in the U.S. in F-1 immigration status. He arrived from Germany on August 5, 2023. Stefan worked in the bookstore and earned $2,500 in wages and had federal income tax withholding of $215. Stefan needs to file Form 1040-NR and Form 8843 for 2025.

a. True

b. False

Scenario 2: Kim Lee

Use the following information to prepare Form 1040-NR.

- Kim Lee, a citizen of South Korea, came to the United States in F-1 immigration status (number 3344123344) on January 01, 2025.
- He has remained in the country since then and is a full-time student at the local university. Kim, born July 25, 2001, is single. He began working at the university on February 10, 2025.
- He filed the proper withholding and treaty forms with the university payroll office before beginning his job. Since filing these forms correctly, he received a Form 1042-S for the treaty benefit for his wages. Kim was not in the U.S. before and therefore, has not filed an U.S. tax return in any prior year.
- Kim also received a scholarship from the university he was attending. He filed the appropriate forms to claim his treaty benefit for the scholarship. Therefore, he received a Form 1042-S.
- Kim's address in South Korea is Bldg. 102 Unit 304, Sajik-ro-3-gil (Street) 23, Jongno, Seoul (South Korea) 30174. If he is entitled to a refund, he wants a direct deposit to his checking account. The routing number is 123456789 and the account number is 98765432100. He doesn't want to designate anyone to discuss his return with the IRS. He did not take any affirmative steps to apply for permanent residence in the U.S. Kim's U.S. income will not be taxed in his home country.
- Using the following information (two Forms 1042-S and a Form W-2), complete Kim's federal income tax return. (Kim would also need to file Form 8843, but assume that he has already completed that on his own.)
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

22222 | VOID ☐ | a Employee's social security number: XXX-XX-XXXX | For Official Use Only OMB No. 1545-0008

b Employer identification number (EIN): XX-XXXXXXX	1 Wages, tips, other compensation: 8,500.00	2 Federal income tax withheld: 850.00
c Employer's name, address, and ZIP code: State University, 122 Main Street, Your City, YS XXXXX	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial: Kim / Last name: Lee / Suff.	11 Nonqualified plans	12a See instructions for box 12 Code
122 Main Street, International Hall, Your City, Your State, XXXXX	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
f Employee's address and ZIP code	14 Other	12c Code
		12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	XX-XXXXXXX	8,500.00	85.00			

Form **W-2** Wage and Tax Statement 2025

Department of the Treasury—Internal Revenue Service

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page

Form **1042-S** Department of the Treasury Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding 2025

Go to *www.irs.gov/Form1042S* for instructions and the latest information.

0 1 2 3 4 5 6 7 8 9 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

OMB No. 1545-0096

Copy B for Recipient

1 Income code: 20	2 Gross income: 2000	3 Chapter indicator. Enter "3" or "4": 3
		3a Exemption code: 04 / 4a Exemption code
		3b Tax rate: 0.00 / 4b Tax rate
5 Withholding allowance		
6 Net income: 2000		
7a Federal tax withheld		
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) ☐		
7c Check if withholding occurred in subsequent year with respect to a partnership interest ☐		
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient ☐		
8 Tax withheld by other agents		
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )		
10 Total withholding credit (combine boxes 7a, 8, and 9)		
11 Tax paid by withholding agent (amounts not withheld) (see instructions)		
12a Withholding agent's EIN: XX-XXXXXXX	12b Ch. 3 status code: 23	12c Ch. 4 status code
12d Withholding agent's name		
12e Withholding agent's global intermediary identification number (GIIN)		
12f Country code	12g Foreign tax identification number, if any	
12h Address (number and street): 122 MAIN STREET		
12i City or town, state or province, country, ZIP or foreign postal code: YOUR TOWN, YS XXXXX		
13a Recipient's name: KIM LEE	13b Recipient's country code	
13c Address (number and street): 245 2nd STREET, INTERNATIONAL		

13d City or town, state or province, country, ZIP or foreign postal code: YOUR TOWN, YS XXXXX		
13e Recipient's U.S. TIN, if any: XXX-XX-XXXX	13f Ch. 3 status code: 23	
	13g Ch. 4 status code	
13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code
13k Recipient's account number		
13l Recipient's date of birth (YYYYMMDD): 2 0 0 1 0 7 2 5		
14a Primary withholding agent's name (if applicable)		
14b Primary withholding agent's EIN	15 Check if pro-rata basis reporting ☐	
15a Intermediary or flow-through entity's EIN, if any	15b Ch. 3 status code	15c Ch. 4 status code
15d Intermediary or flow-through entity's name		
15e Intermediary or flow-through entity's GIIN		
15f Country code	15g Foreign tax identification number, if any	
15h Address (number and street)		
15i City or town, state or province, country, ZIP or foreign postal code		
16a Payer's name	16b Payer's TIN	
16c Payer's GIIN	16d Ch. 3 status code	16e Ch. 4 status code
17a State income tax withheld	17b Payer's state tax no.	17c Name of state

(keep for your records)

Form **1042-S** (2025)

Form **1042-S**
Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding 2025
Go to *www.irs.gov/Form1042S* for instructions and the latest information.
0 1 2 3 4 5 6 7 8 9 UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

OMB No. 1545-0096
Copy B
for Recipient

1 Income code: 16	**2** Gross income: 6000
3 Chapter indicator. Enter "3" or "4": 3	
3a Exemption code: 04	**4a** Exemption code:
3b Tax rate: 0.00	**4b** Tax rate:
5 Withholding allowance	
6 Net income: 6000	
7a Federal tax withheld	
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) ☐	
7c Check if withholding occurred in subsequent year with respect to a partnership interest ☐	
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient ☐	
8 Tax withheld by other agents	
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )	
10 Total withholding credit (combine boxes 7a, 8, and 9)	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)	
12a Withholding agent's EIN: XX-XXXXXXX	**12b** Ch. 3 status code: 23 / **12c** Ch. 4 status code:
12d Withholding agent's name	
12e Withholding agent's global intermediary identification number (GIIN)	
12f Country code / **12g** Foreign tax identification number, if any	
12h Address (number and street): 122 MAIN STREET	
12i City or town, state or province, country, ZIP or foreign postal code: YOUR TOWN, YS XXXXX	
13a Recipient's name: KIM LEE	**13b** Recipient's country code:
13c Address (number and street): 245 2nd STREET, INTERNATIONAL	

13d City or town, state or province, country, ZIP or foreign postal code: YOUR TOWN, YS XXXXX	
13e Recipient's U.S. TIN, if any: XXX-XX-XXXX	**13f** Ch. 3 status code: 23 / **13g** Ch. 4 status code:
13h Recipient's GIIN / **13i** Recipient's foreign tax identification number, if any / **13j** LOB code	
13k Recipient's account number	
13l Recipient's date of birth (YYYYMMDD): 2 0 0 1 0 7 2 5	
14a Primary withholding agent's name (if applicable)	
14b Primary withholding agent's EIN / **15** Check if pro-rata basis reporting ☐	
15a Intermediary or flow-through entity's EIN, if any / **15b** Ch. 3 status code / **15c** Ch. 4 status code	
15d Intermediary or flow-through entity's name	
15e Intermediary or flow-through entity's GIIN	
15f Country code / **15g** Foreign tax identification number, if any	
15h Address (number and street)	
15i City or town, state or province, country, ZIP or foreign postal code	
16a Payer's name / **16b** Payer's TIN	
16c Payer's GIIN / **16d** Ch. 3 status code / **16e** Ch. 4 status code	
17a State income tax withheld / **17b** Payer's state tax no. / **17c** Name of state	

(keep for your records)

Form **1042-S** (2025)

Scenario 2: Kim Lee Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR you completed for Kim Lee.

25. What amount is entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?

- **a.** $2,000
- **b.** $6,000
- **c.** $8,500

26. What is on the line for adjusted gross income on Form 1040-NR?

- **a.** $0
- **b.** $2,000
- **c.** $6,000
- **d.** $8,500

27. What is on the line for Itemized deductions on Form 1040-NR?

- **a.** $85
- **b.** $850
- **c.** $8,500
- **d.** $15,000

28. What is the amount on the line for taxable income on Form 1040-NR?

- **a.** $0
- **b.** $850
- **c.** $8,415
- **d.** $8,500

29. Is $8,000 the total amount entered for Total income exempt by a treaty from Schedule OI?

- **a.** Yes
- **b.** No

Scenario 3: Amar Pavan

Use the following information to prepare Form 1040-NR.

- Amar Pavan, a citizen of India, came to the United States as a student. He entered in F-1 immigration status (visa number 88779914) on September 1, 2022. He has remained in the country since then and is a full-time student at the local university.
- Amar was born on July 30, 2000, and is single. He filed the proper treaty and withholding forms with the university payroll office. Amar has filed a U.S. tax return Form 1040-NR for 2024. His address in India is B block, GK II, New Delhi – South, Delhi NCR, India.
- If he is entitled to a refund, he wants it mailed to him. He doesn't want to designate anyone else to discuss his return with the IRS. Amar has not taken any steps to apply for permanent residence in the U.S.
- He will not be taxed in his home country on the income he has from the U.S. Using the following Form W-2, prepare Amar's federal income tax return. (He has already completed his Form 8843.)
- Amar received $25 in bank interest from an account he opened with money from his parents, this money is not connected with a U.S. trade or business.
- He owed additional State Income tax when he filed his taxes last year. He mailed a payment of $85 on April 1, 2025 to his state.
- He donated $200 to the American Red Cross as a charitable contribution.
- He also donated $1,000 cash to his church but has no record.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

22222 VOID ☐

a Employee's social security number: XXX-XX-XXXX

For Official Use Only
OMB No. 1545-0008

b Employer identification number (EIN): XX-XXXXXXX

1 Wages, tips, other compensation: 27,000.00

2 Federal income tax withheld: 2,700.00

c Employer's name, address, and ZIP code:

First University
486 Main Street
Your City, Your State, XXXXX

3 Social security wages

4 Social security tax withheld

5 Medicare wages and tips

6 Medicare tax withheld

7 Social security tips

8 Allocated tips

d Control number

9

10 Dependent care benefits

e Employee's first name and initial: Amar

Last name: Pavan

Suff.

11 Nonqualified plans

12a See instructions for box 12 Code

13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐

12b Code

14 Other

12c Code

12d Code

22 Forest Blvd
Your City, Your State, XXXXX

f Employee's address and ZIP code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	XX-XXXXXXX	27,000.00	1,500.00			

Form **W-2** Wage and Tax Statement 2025

Department of the Treasury—Internal Revenue Service

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page

Scenario 3: Amar Pavan Test Questions

Directions

To answer the following questions, refer to the Form 1040-NR you completed for Amar Pavan.

30. What amount is entered on the Total amount from Form(s) W-2, box 1 line on Form 1040-NR?

- **a.** $12,400
- **b.** $25,800
- **c.** $27,000
- **d.** $27,025

31. What amount is entered on the itemized deductions line on Form 1040-NR?

- **a.** $0.00
- **b.** $1,500
- **c.** $14,600
- **d.** $15,000

32. What is the amount of federal income tax withheld on Form 1040-NR?

- **a.** $1,050
- **b.** $2,700
- **c.** $3,900
- **d.** $3,985

33. What amount is on the taxable income line of the Form 1040-NR?

- **a.** $0.00
- **b.** $12,000
- **c.** $25,800
- **d.** $27,000

Scenario 4: Sonya Ivanov

Use the following information to prepare 2025 Form 1040-NR.

- Sonya Ivanov is a resident of Bulgaria (visa number 38755219). She arrived in the United States in F-1 immigration status on September 1, 2023 as a full-time student. Sonya is 26 years old, single, born on July 11, 1998. Her address in Bulgaria is Vna 74117 Varna, Grand Mol Varna, 9021 Bulgaria.
- Sonya has not taken any steps to apply for permanent residence in the United States. Sonya did not file a Form 1040-NR in 2024 as she did not work that year. She started a new job with the university bookstore on January 20, 2025.
- If she is entitled to a refund, she wants a direct deposit to her checking account. The routing number is 789654321 and the account number is 011233456789. She will not be taxed by the Bulgarian government on the income she has earned in the United States. Assume Sonya has already completed her Form 8843, and prepare her federal income tax return with the following Form W-2. College Town University reports all student income on Form W-2. Miss Ivanov failed to respond to the university in time for them to properly issue Form 1042-S for her treaty-exempt income. However, she is still entitled to take her treaty benefit on her tax return instead.
- After completing the required tax form, review the scenario and resource materials, and answer each of the test questions.

22222 VOID ☐

a Employee's social security number: XXX-XX-XXXX

For Official Use Only
OMB No. 1545-0008

b Employer identification number (EIN): XX-XXXXXXX

1 Wages, tips, other compensation: 24,000.00

2 Federal income tax withheld: 2,500.00

c Employer's name, address, and ZIP code:
College Town University
23 Southwest Street
Your City, Your State XXXXX

3 Social security wages

4 Social security tax withheld

5 Medicare wages and tips

6 Medicare tax withheld

7 Social security tips

8 Allocated tips

d Control number

9

10 Dependent care benefits

e Employee's first name and initial: Sonya | Last name: Ivanov | Suff.

11 Nonqualified plans

12a See instructions for box 12 Code

2375 Linwood Blvd.
Your City, Your State XXXXX

13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐

12b Code

14 Other

12c Code

12d Code

f Employee's address and ZIP code

15 State	Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name
YS	XX-XXXXXXX	24,000.00	1,500.00			

Form **W-2** **Wage and Tax Statement** 2025

Department of the Treasury—Internal Revenue Service

Copy A—For Social Security Administration. Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

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

Cat. No. 10134D

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Scenario 4: Sonya Ivanov Test Questions

Directions

To answer the following multiple choice questions, refer to the Form 1040-NR you completed for Sonya Ivanov.

34. What amount is Sonya allowed as a treaty benefit?

- **a.** No limit for the treaty benefit amount
- **b.** $0
- **c.** $9,000
- **d.** $18,000

35. What is the amount entered on Form 1040-NR on the line for Total amount from Form(s) W-2, box 1?

- **a.** $0
- **b.** $8,000
- **c.** $9,000
- **d.** $15,000

36. Where on the tax return will Sonya enter her treaty benefits information?

- **a.** No treaty amounts are allowed without Form 1042-S.
- **b.** Schedule OI, Line L then carried to Form 1040-NR, Line 1k
- **c.** Treaty benefits are only subtracted from wages, salaries, tips, etc. and listed on Form 1040-NR, Line 1c.
- **d.** Form 1040-NR, Schedule A, Line 7

37. What is the amount of itemized deductions that Sonya is entitled to take?

- **a.** $0
- **b.** $200
- **c.** $1,500
- **d.** $1,700

Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 13 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

38. Erin, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Erin is an F-1 student who arrived in 2021. What form should Erin use to claim a refund of her Social Security and Medicare taxes withheld?

- **a.** Form 843
- **b.** Form 8843
- **c.** Form 1040
- **d.** Form 1040-NR

39. Jorge and Marta are from Mexico. Jorge is a scholar at a local university in J-1 immigration status and Marta is in J-2 immigration status. Marta worked at a local boutique in 2025. Her Form W-2 shows Social Security and Medicare withholding. Marta found out her spouse does **not** have to pay Social Security or Medicare taxes. Marta is eligible for a refund of her Social Security and Medicare taxes withheld.

- **a.** True
- **b.** False

40. Li, an international student from People's Republic of China, received $1,100 of interest income in 2025 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2021. He also had a $100 capital gain from some U.S. stock he sold. Li reports the stock sale on Schedule B.

- **a.** True
- **b.** False

41. Jackson entered the United States for the first time in 2022. He is a resident of France, and in F-1 immigration status. Jackson won $850 at the local casino in 2025. Gambling winnings are In-Scope for the Foreign Student & Scholar certification.

- **a.** True
- **b.** False

42. Maylor is a visiting scholar from Ghana. He arrived in the U.S. on September 1, 2024 in a J-1 immigration status and was accompanied by his wife Freya and his son Noah. Since his arrival, his second child, Charlie, was born in the U.S. Maylor earned $85,000 in 2025 from a State University. When he files his federal tax return, he **can** claim his wife and children as dependents.

- **a.** True
- **b.** False

43. Gilberto, a graduate student of physics from Germany, is in F-1 immigration status. He first arrived in the U.S. on April 1, 2025. Gilberto needs help preparing his 2025 tax return. He made donations to a U.S. charity as well as a church in Germany and wants to know where to claim them. Which of the following is a true statement?

- **a.** None, he will claim the Standard Deduction
- **b.** Gilberto can claim all the charitable contributions as an itemized deduction on the Form 1040-NR
- **c.** Gilberto can only claim the charitable contributions from the U.S. charity as an itemized deduction on form 1040-NR
- **d.** None of the above

44. Aretha is in F-1 immigration status from Chile. She entered the United States in August 2025 and enrolled as a full time undergraduate student. Aretha is pursuing her first degree in mathematics. Does Aretha qualify for a Life Time Learning Credit?

a. Yes

b. No

45. Jenna is a single, nonresident alien who began studying in the U.S. in 2021 in F-1 immigration status from Ecuador. She has wages of $9,300, interest income from her savings account of $175, $50 of dividends, and sold $4,500 of U.S. stocks for a $250 capital gain. She donated $50 of the proceeds to a local charity. Jenna cannot have her return completed at a VITA/TCE Foreign Student and Scholar VITA site that has properly certified volunteers.

a. True

b. False

46. Some students and scholars may owe money with their tax return. Nonresidents have which of the following payment options?

a. Ask for an extension of time to pay or an installment agreement.

b. Pay the entire balance by the due date for the return.

c. Put the balance on a credit card.

d. All of the above.

47. Viktor, who is from Russia, earned wages of $12,335 in 2024. He had $280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2024, and it lowered his taxable income for 2024. Viktor received a state refund of $200 in 2025 from the 2024 tax return. Viktor does need to include this state tax refund on his 2025 federal return.

a. True

b. False

48. Brunilda came to the U.S. in 2023 for postgraduate study. She took out a student loan through the school's financial aid office to help pay the tuition. She graduated in December 2024, but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2025 and paid $65 in interest during 2025. Brunilda cannot claim this interest as an adjustment to income.

a. True

b. False

49. Matteo, a student from Malta, had $8,500 in wages reported to him on Form W-2. Because all of his wages are excluded from tax by treaty, he is **not** required to file a tax return.

a. True

b. False

50. Mustafa is a resident of Egypt attending college in the U.S. He arrived in J-1 immigration status in June of 2025. He had $15,800 in wages reported on Form W2 and $39 in dividend income.

What form/schedule(s) must Mustafa complete?

a. Just Form 1040-NR

b. Form 1040-NR, Schedule OI

c. Form 1040-NR, Schedules NEC and OI

d. Form 1040-NR, Schedule NEC

2025 VITA/TCE Foreign Student Retest for Volunteers

Welcome to the Link & Learn Taxes Foreign Student Retest. The retest requires you to prepare four tax returns using Form 1040-NR and/or Form 8843 and then answer 50 online questions. You must successfully complete the retest at an overall 80% proficiency to earn VITA/TCE certification.

Please complete this retest on your own for an accurate assessment of your skills and knowledge. You may use any reference materials available to you as a volunteer to complete this retest.

Volunteers who use tax preparation software to complete the retest need to make sure they are using the final 2025 version.

Residency Status, Form 8843, and Filing Status

Introduction

This section of the VITA/TCE certification Foreign Student test covers determining residency status, the use of Form 8843, and filing status. It consists of 13 Resident/Nonresident questions and 4 scenario-based multiple-choice questions. Read the interview notes for each scenario from the original test.

Allow approximately 20 minutes to complete this segment.

1. Maylor entered the U.S. on July 30, 2022 as a student in F-1 immigration status. He had never been to the United States before and he did **not** change immigration status during 2025. For 2025 federal income tax purposes, Maylor is a nonresident alien.

   a. True

   b. False

2. Amelia is a visiting professor at the local university. Amelia was a graduate student from June 2021 to May 2023 in F-1 immigration status. She re-entered the United States as a teacher on December 20, 2024 in J-1 immigration status. For 2025 federal income tax purposes, Amelia is a _____.

   a. Nonresident alien

   b. Resident alien

3. Lucas was a student in F-1 immigration status from December 2016 through June 2024. In August of 2025, Lucas returned to the United States as a graduate student. For 2025 federal income tax purposes, Lucas is a _____.

   a. Resident alien

   b. Nonresident alien

4. Antonio came to the United States in F-2 immigration status with his wife on July 15, 2021. He has not changed his immigration status. For 2025 federal income tax purposes, Antonio is a resident alien.

   a. True

   b. False

5. Anne was in the U.S. as a child in J-2 immigration status with her parents from 2013 through 2016. She re-entered the U.S. in 2024 as a student in J-1 immigration status. The time she was present in the U.S. as a child is considered when determining her total number of years with exempt days.

   a. True

   b. False

6. Janice entered the United States on August 1, 2021 in J-1 student immigration status. On August 10, 2024, her husband Rick joined her in J-2 immigration status. Janice and Rick had no income in 2025. Are Janice and Rick required to file any form(s)?

   a. No, no forms required

   b. Yes, 1040NR and Forms 8843

   c. Yes, 1040 filing married filing jointly

   d. Yes, Form 8843

7. Janice and Rick from Question 6 had a child prior to entering the US. For 2025, how many Form(s) 8843 does Janice's family need to file?

   a. 1

   b. 2

   c. 3

   d. 4

8. Jocelyn and Connor have been in the U.S. in F-1 immigration status, since July, 2019. Their 12-year old daughter Arya, has been attending boarding school since June, 2018 on F-1 immigration status. For 2025, who must file Form 8843?

   a. Jocelyn and Connor

   b. All three of them

   c. None of them

9. Ayesha is a Ph.D student in cyber security and is from Pakistan. She is going to defend her dissertation in June 2026. She arrived in the U.S. as a student in F-1 immigration status on June 30, 2022. For 2025 federal income tax purposes, is Ayesha a nonresident alien?

   a. Yes

   b. No

10. Klaus is a junior majoring in marine biology. He is in the U.S. as a student in F-1 immigration status from Germany. He transferred from a German university and arrived in the U.S. on April 15, 2022. Klaus worked in a lab on campus and as a summer intern for a company in New York. He will graduate in May 2026. For tax purposes, Klaus is considered a _____.

    a. Resident alien

    b. Nonresident alien

11. Cyriltavo is a nursing student from Greece who first arrived in F-1 immigration status on August 15, 2024. He did **not** work or receive a scholarship in 2025, but had $100 interest income from his U.S. savings account his parents set up for him to pay for school and his living expenses. Cyriltavo must file Form 1040-NR for 2025.

    a. True

    b. False

12. Orlando entered the U.S. in J-1 immigration status as a trainee in January 2023 and lives alone. His wife, Bey, could not accompany due to on-going health concerns. Orlando must file as Married Filing Separately (MFS) even though his spouse was not present in the U.S.

    a. True

    b. False

13. Tomas and Olga were married in March 2020. The next year, they both entered the U.S. in F-1 immigration status to complete their studies as Fulbright scholars. Currently, Tomas lives in San Diego where he is completing his graduate work. However, Olga left him in March 2025 and has not been heard from since. Her parents will not tell him where she lives. Since Tomas does not know Olga's whereabouts, he must file as Single.

    a. True

    b. False

Scenario 1: Gabriel Alvarez Retest Questions

To answer the following questions, refer to the scenario information and Form 8843 you completed for Gabriel Alvarez.

14. Gabriel reports his most current nonimmigrant status on line 1b.

- **a.** True
- **b.** False

15. Gabriel should put 365 days on line 4b, for days of exempted presence for 2024.

- **a.** True
- **b.** False

16. What parts of Form 8843 does Gabriel need to complete?

- **a.** Part I
- **b.** Part II
- **c.** Parts I and II
- **d.** Parts I and III

17. Gabriel must submit his Form 8843 for tax year 2025 by April 15, 2026?

- **a.** True
- **b.** False

Taxability of Income, ITINs, and Credits

Introduction

This segment of the VITA/TCE certification test includes 7 general and 14 scenario-based multiple choice questions on taxability of income, ITINs, and credits.

Allow approximately 45 minutes to complete this segment.

18. Jenna, who is a nonresident alien and is in the United States in J-1 immigration status, spent $4,400 on qualifying education expenses. She is eligible to claim an education credit on her tax return.

- **a.** True
- **b.** False

19. Lacey received $100 of dividend income on U.S. stocks she purchased online. She is an international student from Argentina in F-1 immigration status. She arrived in the United States in 2024. How much of Lacey's dividend income will be taxed at 30%?

- **a.** $0, it's taxed at the ordinary rate
- **b.** $0, Per Publication 4011, the correct tax rate is 15%
- **c.** $100

20. Tonya and Paul are a married nonresident alien couple from France. Both are in the U.S. in F-1 immigration statuses and arrived in 2025. They paid $3,700 in childcare expenses, while attending school, for their child who was born in the United States and is a U.S. citizen. Which of the below credits are they eligible to claim?

- **a.** Child and Dependent Care Credit
- **b.** Education Credit
- **c.** Both A and B
- **d.** Neither

21. Jaden is a student in J-1 immigration status from Latvia. He earned $2,300 in wages in 2025. His wages are reported to him on Form 1042-S (Box 1, Income Code 20). Should Jaden list his wages exempt by treaty on Form 1040-NR, Schedule OI?

- **a.** Yes
- **b.** No

22. Cyril is a student in the U.S. in J-1 immigration status as of October 15, 2025. Under the terms of his visa, he is permitted to work in the U.S. Cyril qualifies for a Social Security number and should also apply for an ITIN.

- **a.** True
- **b.** False

23. Mihaela, a student in F-1 immigration status from Slovenia, is on the tennis team. Mihaela arrived in the U.S. on July 20, 2025 on a full athletic scholarship that includes $8,000 for room and board and $28,000 for tuition and fees. What amount will be taxable on Mihaela's Form 1040-NR?

a. $36,000

b. $28,000

c. $8,000

d. $0.00

24. Stefan is a student in the U.S. in F-1 immigration status. Stefan arrived from Germany on August 5, 2023. Stefan worked in the bookstore and earned $3,200 in wages and had federal income tax withholding of $330. Stefan is only required to file Form 8843 for 2025.

a. True

b. False

Scenario 2: Kim Lee Retest Questions

Directions

To answer the following questions, refer to the scenario information and Form 1040-NR you completed for Kim Lee.

25. Is $8,500 the amount entered on the line for Total amount from Form(s) W-2, box 1 on Form 1040-NR?

- **a.** Yes
- **b.** No

26. Is $16,500 the amount of adjusted gross income on the Form 1040-NR?

- **a.** Yes
- **b.** No

27. What is the amount of Itemized deductions on the Form 1040-NR?

- **a.** $85
- **b.** $800
- **c.** $850
- **d.** $15,000

28. Is $8,420 the amount for taxable income on the Form 1040-NR?

- **a.** Yes
- **b.** No

29. What is the total amount entered for Total income exempt by a treaty from Schedule OI?

- **a.** $0
- **b.** $2,000
- **c.** $6,000
- **d.** $8,000

Scenario 3: Amar Pavan Retest Questions

Directions

To answer the following questions, refer to the scenario information and Form 1040-NR you completed for Amar Pavan.

30. What is the Adjusted Gross Income (AGI) on Form 1040-NR?

- **a.** $12,400
- **b.** $25,800
- **c.** $27,000
- **d.** $27,025

31. Amar Pavan is a student who is considered a resident of India. According to the U.S.-India Income Tax Treaty, he cannot take the standard deduction instead of itemizing.

- **a.** True
- **b.** False

32. Amar will have a refund on Form 1040-NR?

- **a.** True
- **b.** False

33. The taxable income line on Amar's Form 1040-NR shows $12,200.

- **a.** True
- **b.** False

Scenario 4: Sonya Ivanov Retest Questions

Directions

To answer the following questions, refer to the scenario information for Sonya Ivanov.

34. Sonya is allowed to exclude some of her wages as a treaty benefit on Schedule OI?

a. True

b. False

35. The total amount of the W-2, box 1, wages, salaries, tips, is reported on the Total amount from Form(s) W-2, box 1 line of the Form 1040-NR.

a. True

b. False

36. Form 1040-NR, schedule OI, line G shows Sonya's treaty benefit information.

a. True

b. False

37. Sonya's itemized deduction is $1,500?

a. True

b. False

Refunds, Deductions, and the Best Form to Use

Introduction

This part of the VITA/TCE certification test includes 13 true/false or multiple choice questions.

Allow approximately 20 minutes to complete this segment.

38. Erin, an international student from Ireland, has a Form W-2 that shows amounts withheld for Social Security and Medicare taxes. Erin is an F-1 student who first arrived in the U.S. in 2022. She can file Form 843 to receive a refund of the Social Security and Medicare taxes she paid.

a. True

b. False

39. Jorge and Marta are from Mexico. Jorge is a scholar at a local university in J-1 immigration status and Marta is in J-2 immigration status. Marta worked at a local boutique in 2025. Her Form W-2 shows Social Security and Medicare tax withholding, while Jorge's does not. Marta is **not** entitled to the exclusion of Social Security and Medicare tax withholding as a spouse.

a. True

b. False

40. Li, an international student from People's Republic of China, received $10,100 of interest income in 2025 from a personal bank account in the U.S. he opened when he first arrived on August 27, 2021. He also had a $100 capital gain from some U.S. stock he sold. Li reports the stock sale on Schedule D.

a. True

b. False

41. Jackson entered the United States for the first time in 2022. He is a resident of France and is in F-1 immigration status. Jackson won $1,200 at the local casino in 2025. Jackson's gambling winning is In-Scope for the Foreign Student & Scholar certification.

a. True

b. False

42. Maylor is a visiting scholar from Ireland. He arrived in the U.S. on September 1, 2023 in J-1 immigration status and was accompanied by his wife and son. They had a second child in 2024, born in the U.S. Maylor is required to file a federal income tax return. When he files his federal tax return, he cannot claim his wife and children as dependents.

a. True

b. False

43. Gilberto, a graduate student from Germany, is in F-1 immigration status. He has been here since April 1, 2025. He has receipts for his donations to his church in Germany as well as donations made to a U.S. charity. Gilberto can claim all his charitable contributions as an itemized deduction on Form 1040-NR.

a. True

b. False

44. Aretha is in F-1 immigration status from Chile. She entered the United States in August 2021 and enrolled as a full-time undergraduate student. Aretha is pursuing her first degree in mathematics. Aretha qualifies for the American opportunity credit.

a. True

b. False

45. Jenna is a single, nonresident alien who began studying in the U.S. in 2021 in F-1 immigration status from Ecuador. She has wages of $9,300, interest income from her savings account of $175, $50 of dividends, and sold $4,500 of U.S. stocks for a $250 capital gain. She donated $50 of the proceeds to a local charity. Jenna can have her return prepared at any Foreign Student and Scholar VITA site, even though she has capital gain income.

a. True

b. False

46. Some students and scholars may owe money with their tax return. Generally, nonresidents have no option to set up an installment agreement.

a. True

b. False

47. Chen, who is from Peoples Republic of China, earned wages of $12,335 in 2024. He had $280 withheld for state income taxes. He listed the state taxes as a deduction on his federal tax return in 2024 which lowered his taxable income. Chen received a state refund of $200 in 2025 from the 2024 tax return. Will Chen report his state tax refund as income on his Form 1040-NR in 2025 or amend his 2024 return?

a. He needs to include the state income tax refund on his 2025 federal return.

b. He will remove the $125 state taxes from his 2024 deductions with an amended return.

c. He does **not** need to do anything with his state income tax refund.

48. Brunilda came to the U.S. in 2023 for postgraduate study. She took out a student loan to help pay the tuition through her school's financial aid office. Brunilda graduated in December 2024 but remained in the U.S. for one year of practical training. She began repaying the loan on August 1, 2025 and paid $65 in interest during 2025. Where can Brunilda claim this interest?

a. Adjustment to income

b. Credit

c. Itemized deduction

d. None of the above

49. Matteo, a student from Malta, had $8,500 in wages reported to him on Form W-2. Although all of his wages are excluded from tax by treaty, he is not required to file a tax return.

a. True

b. False

50. Mustafa is a resident of Egypt attending college in the U.S. He arrived on J-1 immigration status in June of 2025. He had $15,800 in wages reported on Form W-2 and $39 in dividend income. Mustafa is not required to complete both Schedules OI and NEC with his Form 1040-NR.

a. True

b. False

TREASURY/IRS AND OMB USE ONLY DRAFT

Form **8843**

Department of the Treasury
Internal Revenue Service

Statement for Exempt Individuals and Individuals With a Medical Condition

For use by alien individuals only.

Go to *www.irs.gov/Form8843* for the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **102**

For calendar year 2025, or tax year beginning , 2025, and ending , 20 .

Your first name and initial	Last name	Your U.S. taxpayer identification number (TIN), if any

Fill in your addresses only if you are filing this form by itself and not with your U.S. tax return.	Address in country of residence	Address in the United States

Part I General Information

1a Type of U.S. visa (for example, F, J, M, Q, etc.) and date you entered the United States: _____

b Current nonimmigrant status. If your status has changed, also enter date of change and previous status. See instructions.

_____

2 Of what country or countries were you a citizen during the tax year? _____

3a What country or countries issued you a passport? _____

b Enter your passport number(s): _____

4a Enter the actual number of days you were present in the United States during:
2025 _____ 2024 _____ 2023 _____

b Enter the number of days in 2025 you claim you can exclude for purposes of the substantial presence test:

Part II Teachers and Trainees

5 For teachers, enter the name, address, and telephone number of the academic institution where you taught in 2025:

_____

_____

6 For trainees, enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2025:

_____

_____

7 Enter the type of U.S. visa (J or Q) you held during: 2019 _____ 2020 _____
2021 _____ 2022 _____ 2023 _____ 2024 _____ . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

8 Were you exempt as a teacher, trainee, or student for any part of 2 of the preceding 6 calendar years (2019 through 2024)? . . . . . ☐ **Yes** ☐ **No**
If you checked the "Yes" box on line 8, you cannot exclude days of presence as a teacher or trainee unless you meet the *Exception* explained in the instructions.

Part III Students

9 Enter the name, address, and telephone number of the academic institution you attended during 2025:

_____

_____

10 Enter the name, address, and telephone number of the director of the academic or other specialized program you participated in during 2025:

_____

_____

11 Enter the type of U.S. visa (F, J, M, or Q) you held during: 2019 _____ 2020 _____
2021 _____ 2022 _____ 2023 _____ 2024 _____ . If the type of visa you held during any of these years changed, attach a statement showing the new visa type and the date it was acquired.

12 Were you exempt as a teacher, trainee, or student for any part of more than 5 calendar years? . . . . ☐ **Yes** ☐ **No**
If you checked the "Yes" box on line 12, you must provide sufficient facts on an attached statement to establish that you do not intend to reside permanently in the United States.

13 During 2025, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States? . . . . . ☐ **Yes** ☐ **No**

14 If you checked the "Yes" box on line 13, explain:

_____

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TREASURY/IRS AND OMB USE ONLY DRAFT

Part IV Professional Athletes

15 Enter the name of the charitable sports event(s) in the United States in which you competed during 2025 and the dates of competition:

16 Enter the name(s) and employer identification number(s) of the charitable organization(s) that benefited from the sports event(s):

Note: You must attach a statement to verify that all of the net proceeds of the sports event(s) were contributed to the charitable organization(s) listed on line 16.

Part V Individuals With a Medical Condition or Medical Problem

17a Describe the medical condition or medical problem that prevented you from leaving the United States. See instructions.

b Enter the date you intended to leave the United States prior to the onset of the medical condition or medical problem described on line 17a:

c Enter the date you actually left the United States:

18 Physician's Statement:

I certify that _____
Name of taxpayer

was unable to leave the United States on the date shown on line 17b because of the medical condition or medical problem described on line 17a and there was no indication that their condition or problem was preexisting.

_____
Name of physician or other medical official

_____
Physician's or other medical official's address and telephone number

_____ _____
Physician's or other medical official's signature Date

Sign here only if you are filing this form by itself and not with your U.S. tax return.	Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and, to the best of my knowledge and belief, they are true, correct, and complete.	
	Your signature	Date

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Form **1042-S**

Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding

2025

Go to *www.irs.gov/Form1042S* for instructions and the latest information.

OMB No. 1545-0096

Copy B
for Recipient

UNIQUE FORM IDENTIFIER ☐ AMENDED ☐ AMENDMENT NO.

1 Income code	**2** Gross income	**3** Chapter indicator. Enter "3" or "4"	
		3a Exemption code	**4a** Exemption code
		3b Tax rate .	**4b** Tax rate .
5 Withholding allowance			
6 Net income			
7a Federal tax withheld			
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . . ☐			
7c Check if withholding occurred in subsequent year with respect to a partnership interest . . . . . ☐			
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient . . . . . ☐			
8 Tax withheld by other agents			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )			
10 Total withholding credit (combine boxes 7a, 8, and 9)			
11 Tax paid by withholding agent (amounts not withheld) (see instructions)			
12a Withholding agent's EIN	**12b** Ch. 3 status code	**12c** Ch. 4 status code	
12d Withholding agent's name			
12e Withholding agent's global intermediary identification number (GIIN)			
12f Country code	**12g** Foreign tax identification number, if any		
12h Address (number and street)			
12i City or town, state or province, country, ZIP or foreign postal code			
13a Recipient's name	**13b** Recipient's country code		
13c Address (number and street)			

13d City or town, state or province, country, ZIP or foreign postal code			
13e Recipient's U.S. TIN, if any		**13f** Ch. 3 status code	
		13g Ch. 4 status code	
13h Recipient's GIIN	**13i** Recipient's foreign tax identification number, if any	**13j** LOB code	
13k Recipient's account number			
13l Recipient's date of birth (YYYYMMDD)			
14a Primary withholding agent's name (if applicable)			
14b Primary withholding agent's EIN		**15** Check if pro-rata basis reporting ☐	
15a Intermediary or flow-through entity's EIN, if any	**15b** Ch. 3 status code	**15c** Ch. 4 status code	
15d Intermediary or flow-through entity's name			
15e Intermediary or flow-through entity's GIIN			
15f Country code	**15g** Foreign tax identification number, if any		
15h Address (number and street)			
15i City or town, state or province, country, ZIP or foreign postal code			
16a Payer's name		**16b** Payer's TIN	
16c Payer's GIIN	**16d** Ch. 3 status code	**16e** Ch. 4 status code	
17a State income tax withheld	**17b** Payer's state tax no.	**17c** Name of state	

(keep for your records)

Form **1042-S** (2025)

Form **1040-NR** Department of the Treasury—Internal Revenue Service **U.S. Nonresident Alien Income Tax Return** **2025** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased / / Spouse / /

☐ Other

Your first name and middle initial	Last name	**Your identifying number** (see instructions)

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code

Foreign country name Foreign province/state/county Foreign postal code

Filing Status Check only one box.

☐ Single ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ Estate ☐ Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets

At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . ☐ **Yes** ☐ **No**

Dependents (see instructions)

If more than four dependents, see instructions and check here . . ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) Identifying number				
(4) Relationship				
(5) Check if lived with you more than half of 2025	☐ Yes	☐ Yes	☐ Yes	☐ Yes
(6) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

Income Effectively Connected With U.S. Trade or Business

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			**1a**	
b	Household employee wages not reported on Form(s) W-2			**1b**	
c	Tip income not reported on line 1a (see instructions)			**1c**	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			**1d**	
e	Taxable dependent care benefits from Form 2441, line 26			**1e**	
f	Employer-provided adoption benefits from Form 8839, line 29			**1f**	
g	Wages from Form 8919, line 6			**1g**	
h	Other earned income (see instructions). Enter type and amount: _____			**1h**	
i	Reserved for future use	**1i**			
j	Reserved for future use			**1j**	
k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	**1k**			
z	Add lines 1a through 1h			**1z**	
2a	Tax-exempt interest	**2a**	**b** Taxable interest	**2b**	
3a	Qualified dividends	**3a**	**b** Ordinary dividends	**3b**	
c	Check if your child's dividends are included in **1** ☐ Line 3a		**2** ☐ Line 3b		
4a	IRA distributions	**4a**	**b** Taxable amount	**4b**	
c	Check if (see instructions) **1** ☐ Rollover		**2** ☐ QCD **3** ☐ _____		
5a	Pensions and annuities	**5a**	**b** Taxable amount	**5b**	
c	Check if (see instructions) **1** ☐ Rollover		**2** ☐ PSO **3** ☐ _____		
6	Reserved for future use			**6**	
7a	Capital gain or (loss). Attach Schedule D if required			**7a**	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) _____				
8	Additional income from Schedule 1 (Form 1040), line 10			**8**	
9	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your **total effectively connected income**			**9**	
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments to income**			**10**	

Tax and Credits	11b	Amount from line 11a (adjusted gross income)			11b
	12	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)			12
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a		
	b	Exemptions for estates and trusts only (see instructions)	13b		
	c	Add lines 13a and 13b	13c		
	14	Add lines 12 through 13c			14
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**			15
	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16
	17	Amount from Schedule 2 (Form 1040), line 3			17
	18	Add lines 16 and 17			18
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)			19
	20	Amount from Schedule 3 (Form 1040), line 8			20
	21	Add lines 19 and 20			21
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a		
	b	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b		
			23c		
	d	Add lines 23a through 23c			23d
	24	Add lines 22 and 23d. This is your **total tax**			24
Payments	25	Federal income tax withheld from:			
	a	Form(s) W-2	25a		
	b	Form(s) 1099	25b		
	c	Other forms (see instructions)	25c		
	d	Add lines 25a through 25c			25d
	e	Form(s) 8805			25e
	f	Form(s) 8288-A			25f
	g	Form(s) 1042-S			25g
	26	2025 estimated tax payments and amount applied from 2024 return			26
	27	Reserved for future use	27		
	28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040). If you do not want to claim the ACTC, check here ☐	28		
	29	Credit for amount paid with Form 1040-C	29		
	30	Reserved for future use			
	31	Amount from Schedule 3 (Form 1040), line 15	31		
	32	Add lines 28, 29, and 31. These are your **total other payments and refundable credits**			32
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your **total payments**			33
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐			35a
Direct deposit? See instructions.	b	Routing number	**c** Type: ☐ Checking ☐ Savings		
	d	Account number			
	e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
	36	Amount of line 34 you want **applied to your 2026 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions			37
	38	Estimated tax penalty (see instructions)	38		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

Designee's name _____ Phone no. _____ Personal identification number (PIN) ☐☐☐☐☐

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ☐☐☐☐☐☐
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name			Phone no.	

TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE NEC (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Tax on Income Not Effectively Connected With a U.S. Trade or Business

Attach to Form 1040-NR.
Go to *www.irs.gov/Form1040NR* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **7B**

Name shown on Form 1040-NR

Your identifying number

Enter **amount of income** under the appropriate rate of tax. See instructions.

Nature of Income		(a) 10%	(b) 15%	(c) 30%	(d) Other (specify) %	(d) Other (specify) %
1 Dividends and dividend equivalents:						
a Dividends paid by U.S. corporations	1a					
b Dividends paid by foreign corporations	1b					
c Dividend equivalent payments received with respect to section 871(m) transactions	1c					
2 Interest:						
a Mortgage	2a					
b Paid by foreign corporations	2b					
c Other	2c					
3 Industrial royalties (patents, trademarks, etc.)	3					
4 Motion picture or TV copyright royalties	4					
5 Other royalties (copyrights, recording, publishing, etc.)	5					
6 Real property income and natural resources royalties	6					
7 Pensions and annuities	7					
8 Social security benefits	8					
9 Capital gain from line 18 below	9					
10 Gambling—Residents of Canada only. Enter net income in column (c). **If zero or less, enter -0-.**						
a Winnings _____						
b Losses _____	10c					
11 Gambling—Residents of countries other than Canada. **Note:** Enter winnings only. Losses aren't allowed	11					
12 Other (specify): _____	12					
13 Add lines 1a through 12 in columns (a) through (d)	13					
14 **Multiply line 13 by rate of tax at top of each column**	14					
15 **Tax on income not effectively connected with a U.S. trade or business.** Add columns (a) through (d) of line 14. Enter the total here and on Form 1040-NR, line 23a	15					

Capital Gains and Losses From Sales or Exchanges of Property

Enter only the capital gains and losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business. Do not include a gain or loss on disposing of a U.S. real property interest; report these gains and losses on Schedule D (Form 1040).

Report property sales or exchanges that are effectively connected with a U.S. business on Schedule D (Form 1040), Form 4797, or both.

16 **(a)** Kind of property and description (if necessary, attach statement of descriptive details not shown below)	**(b)** Date acquired mm/dd/yyyy	**(c)** Date sold mm/dd/yyyy	**(d)** Sales price	**(e)** Cost or other basis	**(f) LOSS** If (e) is more than (d), subtract (d) from (e).	**(g) GAIN** If (d) is more than (e), subtract (e) from (d).

17 Add columns (f) and (g) of line 16 . . . . . **17** ( )

18 **Capital gain.** Combine columns (f) and (g) of line 17. Enter the net gain here and on line 9 above. If a loss, enter -0- . . **18**

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the Instructions for Form 1040-NR. Cat. No. 72752B **Schedule NEC (Form 1040-NR) 2025** Created 4/16/25

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TREASURY/IRS AND OMB USE ONLY DRAFT

Version A, Cycle 2

SCHEDULE OI (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Other Information

Attach to Form 1040-NR.
Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
Answer all questions.

OMB No. 1545-0074

2025

Attachment Sequence No. **7C**

Name shown on Form 1040-NR | **Your identifying number**

A Of what country or countries were you a citizen or national during the tax year? _____

B In what country did you claim residence for tax purposes during the tax year? _____

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? . . . . . ☐ **Yes** ☐ **No**

D Were you ever:

1. A U.S. citizen? . . . . . ☐ **Yes** ☐ **No**

2. A green card holder (lawful permanent resident) of the United States? . . . . . ☐ **Yes** ☐ **No**

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. _____

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? . . . . . ☐ **Yes** ☐ **No**

If you answered "Yes," indicate the date and nature of the change: _____

G List all dates you entered and left the United States during 2025. See instructions.

Note: If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H . . . . . ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2023 _____, 2024 _____, and 2025 _____.

I Did you file a U.S. income tax return for any prior year? . . . . . ☐ **Yes** ☐ **No**

If "Yes," give the latest year and form number you filed: _____

J Are you filing a return for a trust? . . . . . ☐ **Yes** ☐ **No**

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? . . . . . ☐ **Yes** ☐ **No**

K Did you receive total compensation of $250,000 or more during the tax year? . . . . . ☐ **Yes** ☐ **No**

If "Yes," did you use an alternative method to determine the source of this compensation? . . . . . ☐ **Yes** ☐ **No**

L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	**(b)** Tax treaty article	**(c)** Number of months claimed in prior tax years	**(d)** Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1 . .

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? . . . . . ☐ **Yes** ☐ **No**

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? . . . . . ☐ **Yes** ☐ **No**

If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . . . ☐

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions . . . . . ☐

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DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

Version A, Cycle 2

SCHEDULE A (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040-NR.

Go to *www.irs.gov/Form1040NR* for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 7.

OMB No. 1545-0074

2025

Attachment Sequence No. **7A**

Name shown on Form 1040-NR

Your identifying number

Taxes You Paid	1a	State and local income taxes	1a		
	b	Enter the smaller of line 1a or $10,000 ($5,000 if married filing separately)			1b
Gifts to U.S. Charities	2	Gifts by cash or check. If you made any gift of $250 or more, see instructions	2		
Caution: If you made a gift and got a benefit for it, see instructions.	3	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	3		
	4	Carryover from prior year	4		
	5	Add lines 2 through 4			5
Casualty and Theft Losses	6	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			6
Other Itemized Deductions	7	Other—from list in instructions. List type and amount:			7
Total Itemized Deductions	8	Add the amounts in the far right column for lines 1b through 7. Also, enter this amount on Form 1040-NR, line 12			8

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TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss . . . . . .

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See *www.irs.gov/1099k*.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v			
z	Other income. List type and amount:	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	

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TREASURY/IRS AND OMB USE ONLY DRAFT

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	

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TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE 2 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Tax

1	Additions to tax:				
a	Excess advance premium tax credit repayment. Attach Form 8962	**1a**			
b	Repayment of new clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part II. Attach Form 8936 and Schedule A (Form 8936)	**1b**			
c	Repayment of previously owned clean vehicle credit(s) transferred to a registered dealer from Schedule A (Form 8936), Part IV. Attach Form 8936 and Schedule A (Form 8936)	**1c**			
d	Recapture of net EPE from Form 4255, line 2a, column (l)	**1d**			
e	Excessive payments (EPs) on gross EPE from Form 4255. Check applicable box and enter amount. See instructions. **(i)** ☐ Line 1a **(ii)** ☐ Line 1c **(iii)** ☐ Line 1d **(iv)** ☐ Line 2a	**1e**			
f	20% EP from Form 4255. Check applicable box and enter amount. See instructions. **(i)** ☐ Line 1a **(ii)** ☐ Line 1c **(iii)** ☐ Line 1d **(iv)** ☐ Line 2a	**1f**			
y	Other additions to tax (see instructions): _____	**1y**			
z	Add lines 1a through 1y			**1z**	
2	Alternative minimum tax. Attach Form 6251			**2**	
3	Add lines 1z and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17			**3**	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE. Check if any exemption from (see instructions): **1** ☐ 4361 **2** ☐ 4029 **3** ☐ _____			**4**	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	**5**			
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	**6**			
7	Total additional social security and Medicare tax. Add lines 5 and 6			**7**	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required. If not required, check here ☐			**8**	
9	Household employment taxes. Attach Schedule H			**9**	
10	Reserved for future use			**10**	
11	Additional Medicare Tax. Attach Form 8959			**11**	
12	Net investment income tax. Attach Form 8960			**12**	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12			**13**	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares			**14**	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000			**15**	
16	Recapture of low-income housing credit. Attach Form 8611			**16**	

(continued on page 2)

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TREASURY/IRS AND OMB USE ONLY DRAFT

Part II Other Taxes *(continued)*

17	Other additional taxes:			
a	Recapture of other credits. List type, form number, and amount: _____	**17a**		
b	Recapture of federal mortgage subsidy. If you sold your home, see instructions	**17b**		
c	Additional tax on HSA distributions. Attach Form 8889	**17c**		
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	**17d**		
e	Additional tax on Archer MSA distributions. Attach Form 8853	**17e**		
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	**17f**		
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	**17g**		
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	**17h**		
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	**17i**		
j	Section 72(m)(5) excess benefits tax	**17j**		
k	Golden parachute payments	**17k**		
l	Tax on accumulation distribution of trusts	**17l**		
m	Excise tax on insider stock compensation from an expatriated corporation	**17m**		
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	**17n**		
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	**17o**		
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	**17p**		
q	Any interest from Form 8621, line 24	**17q**		
z	Any other taxes. List type and amount: _____ _____	**17z**		
18	Total additional taxes. Add lines 17a through 17z			**18**
19	Recapture of net EPE from Form 4255, line 1d, column (l)			**19**
20	Section 965 net tax liability installment from Form 965-A	**20**		
21	Add lines 4, 7 through 16, 18, and 19. These are your **total other taxes**. Enter here and on Form 1040 or 1040-SR, line 23; or Form 1040-NR, line 23b			**21**

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Over the Phone Interpreter Services Test Questions

Directions

Using the Publication 5883 - SPEC OPI training, answer the following questions:

1. All VITA/TCE sites can take the OPI training after completing the Volunteer Standard of Conduct Training.
   - **a.** True
   - **b.** False
2. All employee/partners must complete the annual SPEC OPI training to use the service.
   - **a.** True
   - **b.** False
3. OPI PINs can not be shared between VITA/TCE sites.
   - **a.** True
   - **b.** False
4. OPI Languages offered is in Publication _____ .
   - **a.** 5889
   - **b.** 5634
   - **c.** 5633
   - **d.** 4044
5. SPEC OPI PINs are assigned by _____ .
   - **a.** area
   - **b.** site
   - **c.** coalition
6. OPI Pins can only be used at sites providing tax return preparation services.
   - **a.** True
   - **b.** False
7. VITA/TCE sites are required to submit their OPI logs weekly by _____ .
   - **a.** Noon on Monday
   - **b.** Close of business Monday
   - **c.** 10:00am on Friday
   - **d.** None of the above

8. All partners (new or existing) are required to attend OPI training each year.

   a. True
   b. False

9. OPI Services covers all aspects of the SPEC business model.

   a. True
   b. False

10. SPEC OPI job aid is Publication _____ .

    a. 5547
    b. 4491
    c. 5285
    d. 5883

Over the Phone Interpreter Services Retest Questions

Directions

Using your resource materials, answer the following questions:

1. SPEC OPI services are used for tax return preparation services only.
   a. True
   b. False
2. Partners/sites are permitted to schedule an interpreter in advance.
   a. True
   b. False
3. OPI includes sign language interpreter services.
   a. True
   b. False
4. Sites are required to use the SPEC OPI weekly log.
   a. True
   b. False
5. OPI offers real-time interpretation services for several languages through virtual call centers.
   a. True
   b. False
6. After completing training, site coordinators with multiple sites can activate all needed OPI PINs with their relationship manager.
   a. True
   b. False
7. If you have a call that does not connect with an interpreter, it should not be reported on the SPEC OPI Weekly Log.
   a. Yes
   b. No
8. OPI training is conducted annually.
   a. True
   b. False
9. Written authorization is needed to use OPI services for anything other than tax return preparation.
   a. True
   b. False
10. OPI services are available around the clock year-around.
    a. True
    b. False

Link & Learn Taxes

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

Link & Learn Taxes and Publication 4012, VITA/TCE Volunteer Resource Guide, work together to help volunteers learn and practice.

Link & Learn Taxes for 2025 includes:

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

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

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

Virtual VITA/TCE model includes any site where face-to-face activities are not used during the tax preparation process. That is, the intake specialist, IRS-tax law certified preparer (who prepares the return) and/or the quality reviewer are not face-to-face with the taxpayer. By incorporating this flexibility partners can provide taxpayers with more convenient locations to file their taxes.

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

IRS.gov

Your online resource for volunteer and taxpayer assistance

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

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

Quality and Tax Alerts for IRS Volunteer Programs
www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs

- Volunteer Tax Alerts

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

Outreach Connection
www.irs.gov/Individuals/Outreach-Corner

Interactive Tax Assistant (ITA)
www.irs.gov/help/ita

Online Services and Tax Information for Individuals
www.irs.gov/Individuals

Tools

- View Your Tax Account
- Get Your Transcript
- Where's My Refund?

File your taxes

- Special deadlines for taxpayers living overseas and some disaster victims
- What to do if you haven't filed your tax return
- Filing past due returns
- What you need to know before you file
- Learn about electronic filing options, including IRS Free File
- Get free tax help from volunteers
- Find tips for choosing a tax professional
- Avoid these common errors
- Avoid penalty for underpayment of estimated tax

After you file your taxes

- Pay taxes you owe, including estimated taxes
- Not getting a refund? Learn how to pay taxes if you owe
- Unexpectedly owe taxes? You may need to adjust your withholding
- Refund you received different than expected?
- Understanding your IRS notice or letter
- Need to correct your taxes? Amend a tax return
- Check the status of your amended return

Life Events

Identity Theft Protections

Get Help Now

eBooks

Want to view our training products on your mobile or tablet devices? Click here to access our eBooks: **www.irs.gov/individuals/site-coordinator-corner**

Mobile App

Another device to use for additional information is IRS2Go. Click here to download IRS2Go mobile app: **www.irs.gov/newsroom/irs2goapp**.

and much more!

Your direct link to tax information 24/7: **www.irs.gov**