



Basic Course Scenarios and Test 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.**

Basic Scenario 1: Sheldon and Odessa Sanford

Interview Notes

- Sheldon and Odessa Sanford are married and elect to file Married Filing Jointly.
- Sheldon is 73 years old and Odessa is 64 years old. Odessa earned \$33,000 in wages.
- After 30 years of service, Sheldon retired from his job on February 1, 2018. During his career, Sheldon contributed pre-tax dollars to a qualified 401(k) retirement plan through his employer. His retirement is fully taxable. Sheldon also received Social Security benefits of \$7,600.
- Sheldon and Odessa are not blind and cannot be claimed as dependents by another taxpayer.
- Sheldon and Odessa are U.S. citizens and have valid Social Security numbers.

Basic Scenario 1: Test Questions

1. Sheldon must take a required minimum distribution from his retirement plan by December 31, 2020 to avoid an additional tax due.
 - a. True
 - b. False
2. Sheldon and Odessa's standard deduction is \$_____.

Basic Scenario 2: Marsha Perry

Interview Notes

- Marsha is 23 years old and single. She cannot be claimed as a dependent by another taxpayer.
- Marsha earned wages of \$18,500 and had \$1,500 of federal income tax withholding in tax year 2020.
- Marsha gave birth to Shelby on November 10, 2020.
- Marsha paid all the cost of keeping up a home and support for Shelby.
- Shelby and Marsha are U.S. citizens and have valid Social Security numbers.
- Marsha filed Single with no dependents on her 2019 tax return and received a \$1,200 Economic Impact Payment in May 2020.

Basic Scenario 2: Test Questions

3. Which of the following statements is **true**?
- a. Marsha is required to file a tax return.
 - b. Marsha is **not** required to file a tax return, but should file a tax return to claim a refund of her federal income tax withholding.
 - c. Marsha does **not** qualify for the earned income credit because she is under the age of 25.
 - d. Both a and c.

4. Marsha qualifies for the recovery rebate credit of \$500 for Shelby.

Note: Congress may have enacted additional legislation that will affect taxpayers after this publication went to print. Please answer questions based on the information provided in Publication 4491, VITA/TCE Training Guide and Publication 4012, VITA/TCE Resource Guide.

- a. True
- b. False

Basic Scenario 3: Aiden and Sophia Duke

Interview Notes

- Aiden and Sophia are married and they have always filed Married Filing Jointly.
- Aiden died May 5, 2020 at the age of 58. Sophia, age 56, has not remarried.
- Aiden earned \$5,000 in wages and Sophia earned \$51,000 in wages.
- Sophia paid all the cost of keeping up a home and provided all the support for their two children, Mia and Oliver, who lived with them all year.
- Mia is 11 years old and Oliver is 15 years old.
- Sophia does not have enough deductions to itemize, but she did make a \$500 cash charitable contribution to a qualified charitable organization in tax year 2020.
- Aiden, Sophia, Mia, and Oliver are all U.S. citizens with valid Social Security numbers.

Basic Scenario 3: Test Questions

5. What is most advantageous filing status allowable that Sophia can claim on the tax return for tax year 2020?
 - a. Single
 - b. Head of Household
 - c. Qualifying Widow(er)
 - d. Married Filing Jointly
6. What amount can Sophia deduct as a charitable contribution adjustment?
 - a. \$0
 - b. \$250
 - c. \$300
 - d. \$500

Basic Scenario 4: Benjamin and Amelia Hopkins

Interview Notes

- Benjamin and Amelia Hopkins have been married since 2016.
- Benjamin is a U.S. citizen with a valid Social Security number. Amelia is a resident alien with an Individual Taxpayer Identification Number (ITIN). They elect to file Married Filing Jointly.
- Benjamin worked in 2020 and earned wages of \$25,000. Amelia worked part-time and earned wages of \$15,000.
- They have two children: Harper, who is 9 years old, and Evelyn, who is 12 years old.
- Both children were supported by their parents all year. Harper is a U.S. citizen and has a valid Social Security number. Evelyn is a resident alien and has an ITIN.
- Benjamin, Amelia, Harper, and Evelyn lived together in the U.S. all year.

Basic Scenario 4: Test Questions

7. Which credit(s) can the Hopkins claim on their 2020 tax return?
 - a. Child tax credit for Harper
 - b. Credit for other dependents for Evelyn
 - c. Both a and b
 - d. Neither a nor b
8. Are the Hopkins eligible to claim the earned income credit?
 - a. Yes, because Benjamin has a Social Security number.
 - b. Yes, because everyone has a taxpayer identification number.
 - c. No, because their income is too high.
 - d. No, because Amelia has an ITIN.

Basic Scenario 5: Lucas and Abigail Brown

Interview Notes

- Lucas and Abigail are married and want to file a joint return.
- Lucas earned \$35,000 in wages and Abigail earned \$20,000 in wages.
- Lucas and Abigail have three children. Their twin sons, Mason and Logan, are both 4 years old. Their oldest son, Warren, is 17 years old.
- Mason, Logan, and Warren lived with their parents all year and did not provide more than half of their own support.
- Lucas and Abigail paid \$5,000 in daycare for Mason and Logan. The statement from the daycare provider includes the provider's name, address, valid Employer Identification Number, and the amount paid for Mason and Logan's care.
- Lucas, Abigail, Mason, Logan, and Warren are all U.S. citizens with valid Social Security numbers.

Basic Scenario 5: Test Questions

9. The Browns qualify for which of the following credits?
 - a. Earned income credit
 - b. Child and dependent care credit
 - c. Both a and b
 - d. Neither a nor b
10. The refundable additional child tax credit is limited to \$1,400 per child.
 - a. True
 - b. False

Basic Scenario 6: Daniel and Avery Emory

Directions

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

Note: When 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

- Daniel, age 64 and Avery, age 53, are married. They elect to file Married Filing Jointly.
- Daniel is retired. He received Social Security benefits, a pension, and wages from a part-time job.
- Avery was a full-time elementary school teacher and paid \$700 out of pocket for classroom supplies.
- Avery is paying off a student loan that she took out when she attended college for her bachelor's degree.
- Daniel and Avery have two sons, Jackson, age 19 and Matthew, age 16. Matthew lived at home the entire year. Jackson is a full-time college student in his second year of study. He is pursuing a degree in Accounting and does not have a felony drug conviction. He received a Form 1098-T for 2019. Box 2 was not filled in and Box 7 was not checked.
- Jackson lived in an apartment near campus during the school year and spent the summer at home with his parents.
- Jackson received a scholarship and the terms require that it be used to pay tuition. Daniel and Avery paid the cost of Jackson's tuition and course-related books in 2020 not covered by scholarship. They paid \$90 for a parking sticker, \$4,500 for a meal plan, \$500 for textbooks purchased at the college bookstore, and \$100 for access to an online textbook.
- Daniel and Avery paid more than half the cost of maintaining a home and support for Jackson and Matthew.
- Daniel and Avery do not have enough deductions to itemize on their federal tax return. They made a charitable contribution in the amount of \$350 cash and they have a receipt for it.
- The Emorys made four timely estimated tax payments of \$125 each for tax year 2020.
- The Emorys received a \$2,900 Economic Impact Payment (EIP) in 2020.
- If Daniel and Avery receive a refund, they would like to deposit it into their checking account. Documents from County Bank show that the routing number is 111000025. Their checking account number is 11337890.



Intake/Interview & Quality Review Sheet

You will need:

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

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

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

1. Your first name DANIEL	M.I. EMORY	Last name EMORY	Daytime telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name AVERY	M.I.	Last name EMORY	Daytime telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 645 MEADE COURT		Apt #	City YOUR CITY	State YS
4. Your Date of Birth 7/5/1956		5. Your job title RETIRED		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 1/31/1967		8. Your spouse's job title TEACHER		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2020, what was your marital status?
 Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2020? Yes No
 Divorced b. Did you live with your spouse during any part of the last six months of 2020? Yes No
 Legally Separated Date of final decree _____
 Widowed Date of separate maintenance decree _____
 Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes, no, n/a)	Did this person have less than \$4,300 of income? (yes, no, n/a)	Did this taxpayer(s) provide more than 50% of support for maintaining a home for this person? (yes/no)	Did the taxpayer(s) pay more than half the cost of this person? (yes/no)
(a) JACKSON EMORY	5/5/2001	SON	3	YES	YES	S	YES	(i)					
MATTHEW EMORY	3/4/2004	SON	12	YES	YES	S	YES	NO					

Check appropriate box for each question in each section

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

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

		Part V – Life Events – Last Year, Did You (or Your Spouse)	
Yes	No	Unsure	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? \$500
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
2. Presidential Election Campaign Fund (if you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:
a. Direct deposit Yes No To purchase U.S. Savings Bonds Yes No To split your refund between different accounts Yes No
4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No
5. Did you live in an area that was declared a Federal disaster area? Yes No if yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No

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

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

Additional comments

Gambling losses - \$700

Privacy Act and Paperwork Reduction Act Notice

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

a Employee's social security number 127-00-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 35-500XXXX		1 Wages, tips, other compensation 6,500.00	2 Federal income tax withheld 420.00		
c Employer's name, address, and ZIP code RICH'S BOOK STORE 1225 OVERVIEW AVE YOUR CITY, STATE ZIP		3 Social security wages 6,500.00	4 Social security tax withheld 403.00		
		5 Medicare wages and tips 6,500.00	6 Medicare tax withheld 94.25		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff. DANIEL EMORY 645 MEADE COURT YOUR CITY, STATE ZIP		11 Nonqualified plans		12a See instructions for box 12	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number YS 35-500XXXX	16 State wages, tips, etc. 6,500.00	17 State income tax 350.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2020** Department of the Treasury—Internal Revenue Service
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

a Employee's social security number 128-00-XXXX		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 35-600XXXX		1 Wages, tips, other compensation 30,000.00	2 Federal income tax withheld 1,525.00		
c Employer's name, address, and ZIP code SALEM ELEMENTARY SCHOOL 1270 W. 29TH ST YOUR CITY, STATE ZIP		3 Social security wages 30,000.00	4 Social security tax withheld 1,860.00		
		5 Medicare wages and tips 30,000.00	6 Medicare tax withheld 435.00		
		7 Social security tips	8 Allocated tips		
d Control number		9	10 Dependent care benefits		
e Employee's first name and initial Last name Suff. AVERY EMORY 645 MEADE COURT YOUR CITY, STATE ZIP		11 Nonqualified plans		12a See instructions for box 12 DD 3,800.00	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b		
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state ID number YS 35-600XXXX	16 State wages, tips, etc. 30,000.00	17 State income tax 1,200.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2020** Department of the Treasury—Internal Revenue Service
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. PINE CORPORATION 1809 GULF DRIVE YOUR CITY, STATE ZIP		1 Gross distribution \$ 9,350.00	OMB No. 1545-0119 2020		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$ 9,350.00	Form 1099-R		
		2b Taxable amount not determined <input checked="" type="checkbox"/>	Total distribution <input type="checkbox"/>		
PAYER'S TIN 40-100XXXX	RECIPIENT'S TIN 127-00-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,935.00		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.
RECIPIENT'S name DANIEL EMORY		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 645 MEADE COURT		7 Distribution code(s) 7	8 Other \$ %		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, 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 <input type="checkbox"/>	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$
Account number (see instructions)	13 Date of payment		17 Local tax withheld \$	18 Name of locality	19 Local distribution \$

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2020 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name DANIEL EMORY	Box 2. Beneficiary's Social Security Number 127-00-XXXX	
Box 3. Benefits Paid in 2020 \$7,500.00	Box 4. Benefits Repaid to SSA in 2020	Box 5. Net Benefits for 2020 (Box 3 minus Box 4) \$7,500.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$7,500		DESCRIPTION OF AMOUNT IN BOX 4
		Box 6. Voluntary Federal Income Tax Withholding
		Box 7. Address 645 Meade Court Your City, State Zip
		Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of June 21, 2020 - Subject to Change

Form SSA-1099-SM (6/2020)

DO NOT RETURN THIS FORM TO SSA OR IRS

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 AID PARTNERS 666 LINCOLN YOUR CITY, STATE ZIP			OMB No. 1545-1576 <div style="font-size: 2em; font-weight: bold; text-align: center;">2020</div> Form 1098-E	Student Loan Interest Statement
RECIPIENT'S TIN 38-900XXXX	BORROWER'S TIN 128-00-XXXX	1 Student loan interest received by lender \$ 925.00		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.
BORROWER'S name AVERY EMORY Street address (including apt. no.) 645 MEADE COURT City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>		
Account number (see instructions)				
Form 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 BUCKEYE COLLEGE 575 COLLEGE BLVD YOUR CITY, STATE ZIP			OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2020</div> Form 1098-T	Tuition Statement
FILER'S employer identification no. 33-700XXXX	STUDENT'S TIN 129-00-XXXX	1 Payments received for qualified tuition and related expenses \$ 8,500.00 2		Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name JACKSON EMORY Street address (including apt. no.) 645 MEADE COURT City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		3 4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 6,500.00	
Service Provider/Acct. No. (see instr.)		6 Adjustments to scholarships or grants for a prior year \$	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2021 <input type="checkbox"/>	
8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$		
Form 1098-T (keep for your records)		www.irs.gov/Form1098T		



**Buckeye College
Meal Plan**

Buckeye College Student Housing
575 College Blvd.
Your City, State ZIP

Received from:
Jackson Emory
\$4,500



College Books
580 College Blvd
Your City, State ZIP

Receipt:
3 Textbooks: \$500

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

Basic Scenario 6: Test Questions

11. What is the amount of Daniel and Avery's standard deduction? \$_____.
12. What is the total amount of adjustments on the Emorys' tax return?
- a. \$250
 - b. \$925
 - c. \$1,175
 - d. \$1,475
13. What is the total amount of the Emorys' refundable American opportunity credit? \$_____.
14. Jackson qualifies Daniel and Avery to claim the credit for other dependents.
- a. True
 - b. False
15. What is the total amount of federal income tax withholding?
- a. \$1,525
 - b. \$1,935
 - c. \$1,945
 - d. \$3,880
16. How much of Daniel's Social Security is taxable?
- a. \$0
 - b. \$3,750
 - c. \$6,375
 - d. \$7,500
17. Daniel and Avery **cannot** claim Jackson for the earned income credit because he did **not** live with them for more than half the year and does **not** meet the residency test.
- a. True. Jackson only lived with his parents during the summer, which was less than six months.
 - b. False. Attendance at school is considered a temporary absence and those months are counted as time that Jackson lived with his parents for the earned income credit.

Basic Scenario 7: Emma Davis

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

Note: When 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

- Emma is 45 years old and single.
- Emma has two children, Poppy, age 17 and Sebastian, age 25, who lived with her all year. Sebastian had a part-time job where he earned \$4,500 in 2020.
- Emma paid all the cost of keeping up the home and more than half the support for her children.
- Emma received disability pension benefits. She has not reached the minimum retirement age of her employer's plan. She also received interest and dividend income.
- In early January 2020, she went to the local casino and won some money playing the slot machines. During the intake and interview, she mentioned that she had gambling losses of \$700.
- She does not have enough expenses to itemize for the 2020 tax year.
- Emma made a \$100 cash contribution to her daughter's school to help buy masks for students.
- Emma received a \$1,700 Economic Impact Payment (EIP) in 2020.



Intake/Interview & Quality Review Sheet

You will need:

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

• Please complete pages 1-4 of this form.

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

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

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

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

1. Your first name EMMA	M.I. DAVIS	Last name DAVIS	Daytime telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 597 HORACE LN	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
4. Your Date of Birth 04/29/1975	5. Your job title RETIRED	6. Last year, were you: a. Fully and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: a. Fully and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part II – Marital Status and Household Information

1. As of December 31, 2020, what was your marital status?
 Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married Yes No
 Divorced Yes No
 Legally Separated Yes No
 Widowed Yes No

a. If Yes, Did you get married in 2020?
 Yes No
 b. Did you live with your spouse during any part of the last six months of 2020?
 Yes No

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes, no, n/a)	Did this person have less than \$4,300 of income? (yes, no, n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
POPPY DAVIS	09/11/2003	DAUGHTER	12	YES	YES	S	YES	NO	NO	NO	NO	NO	NO
SEBASTIAN DAVIS	07/31/1995	SON	12	YES	YES	S	NO	NO	NO	NO	NO	NO	NO

Additional Information and Questions Related to the Preparation of Your Return

1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____

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

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like: a. Direct deposit Yes No b. To purchase U.S. Savings Bonds c. To split your refund between different accounts
 Yes No Yes No

4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No
5. Did you live in an area that was declared a Federal disaster area? Yes No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No

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

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

- 13. Your ethnicity? Hispanic or Latino Not Hispanic or Latino Prefer not to answer
- 14. Your spouse's ethnicity? Hispanic or Latino Not Hispanic or Latino No spouse

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR, MP:T:SP, 111 Constitution Ave. NW, Washington, DC 20224

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. COUNTY BANK 2400 MILFORD AVE YOUR CITY, STATE ZIP		1a Total ordinary dividends \$ 1,500.00	OMB No. 1545-0110 2020	Dividends and Distributions
		1b Qualified dividends \$ 1,500.00	Form 1099-DIV	
PAYER'S TIN 39-400XXXX		RECIPIENT'S TIN 559-00-XXXX		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name EMMA DAVIS		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	
Street address (including apt. no.) 567 HORACE LANE		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		3 Nondividend distributions \$	4 Federal income tax withheld \$	
		5 Section 199A dividends \$	6 Investment expenses \$	
		7 Foreign tax paid \$	8 Foreign country or U.S. possession	
		9 Cash liquidation distributions \$	10 Noncash liquidation distributions \$	
		11 Exempt-interest dividends \$	12 Specified private activity bond interest dividends \$	
Account number (see instructions)		13 State	14 State identification no.	
			15 State tax withheld \$	

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

CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code RIDGETOP CASINO 777 CREST ROAD YOUR CITY, STATE ZIP		1 Reportable winnings \$ 6,500.00	2 Date won 1/25/2020	2020 Form W-2G Certain Gambling Winnings
		3 Type of wager SLOT MACHINE	4 Federal income tax withheld \$	
PAYER'S federal identification number 38-600XXXX		5 Transaction	6 Race	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
PAYER'S telephone number YOUR PHONE #		7 Winnings from identical wagers \$	8 Cashier VP	
WINNER'S name EMMA DAVIS		9 Winner's taxpayer identification no. 559-00-XXXX	10 Window	
Street address (including apt. no.) 567 HORACE LN.		11 First I.D. YS987654	12 Second I.D. YS 316-00-XXXX	
City or town, province or state, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		13 State/Payer's state identification no.	14 State winnings \$	
		15 State income tax withheld \$	16 Local winnings \$	
		17 Local income tax withheld \$	18 Name of locality	
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** www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. COUNTY BANK 2400 MILFORD AVE YOUR CITY, STATE ZIP		Payer's RTN (optional)	OMB No. 1545-0112 2020 Form 1099-INT		Interest Income Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		1 Interest income			
PAYER'S TIN 39-400XXXX		RECIPIENT'S TIN 559-00-XXXX			
				2 Early withdrawal penalty	
RECIPIENT'S name EMMA DAVIS Street address (including apt. no.) 567 HORACE LANE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		4 Federal income tax withheld	5 Investment expenses		
		3 Interest on U.S. Savings Bonds and Treas. obligations	6 Foreign tax paid	7 Foreign country or U.S. possession	
Account number (see instructions)		8 Tax-exempt interest	9 Specified private activity bond interest		
		10 Market discount	11 Bond premium		
Account number (see instructions)		12 Bond premium on Treasury obligations	13 Bond premium on tax-exempt bond		
		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		17 State tax withheld	
				18 Name of locality	

Form **1099-INT** (keep for your records) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. GILMER CORP 2250 DELTA AVE YOUR CITY, STATE ZIP		1 Gross distribution	OMB No. 1545-0119 2020 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.
		2a Taxable amount			
PAYER'S TIN 34-600XXXX		RECIPIENT'S TIN 559-00-XXXX			
				2b Taxable amount not determined <input type="checkbox"/>	
RECIPIENT'S name EMMA DAVIS Street address (including apt. no.) 567 HORACE LN City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		3 Capital gain (included in box 2a)	4 Federal income tax withheld		
		5 Employee contributions/ Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities		
Account number (see instructions)		7 Distribution code(s)	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other	
		9a Your percentage of total distribution	9b Total employee contributions		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld	15 State/Payer's state no.	
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	
		Account number (see instructions)		16 State distribution	19 Local distribution

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

Basic Scenario 7: Test Questions

18. Emma's disability pension is reported as wages and considered earned income for the purposes of the earned income credit.
- a. True
 - b. False
19. What is Emma's most advantageous filing status allowable?
- a. Married Filing Separately
 - b. Qualifying widow(er)
 - c. Head of Household
 - d. Single
20. Which of the following statements are **true**?
- a. Qualified dividends are 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.
21. Poppy and Sebastian are dependents on Emma's tax return.
- a. True
 - b. False
22. What is the amount of gambling winnings Emma must report on her 2020 tax return?
- a. \$0
 - b. \$5,800
 - c. \$6,500
 - d. \$7,200
23. Emma can prevent having a balance due next year by using the Tax Withholding Estimator at IRS.gov and then adjust her withholding.
- a. True
 - b. False
24. Emma has a balance due of \$_____ on her 2020 tax return.

Basic Scenario 8: Aioki Ellis

Directions

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

Note: When 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

- Aioki is 27 years old and married to John, age 30.
- Aioki and John are not legally separated. Aioki does not want to file a joint return with John.
- John lived with Aioki for ten months of the year. John moved out of Aioki's home and in with his parents at: 458 Hasbro Ave., Your city, state, ZIP code.
- Aioki and John do not live in a community property state.
- Aioki does not know John's Social Security number. (Hint: Refer Publication 4012, VITA/TCE Resource Guide)
- Aioki's seven-year-old daughter, Sofia, lived with her the entire year.
- Aioki paid more than half the cost of keeping up a home and support for John and Sofia.
- Aioki received unemployment compensation in January and February. She also received a distribution from her traditional IRA in January to pay for car repairs so she could have reliable transportation to and from her job interviews. In March, she began working as an administrative assistant and earned \$23,000 in wages.
- Aioki paid child and dependent care expenses for Sofia while she worked.
- Aioki and John received a \$2,900 Economic Impact Payment (EIP) in 2020 based on their 2019 Married Filing Joint return.
- Aioki and Sofia were not medically or financially affected by the COVID-19 pandemic.
- Aioki was a victim of ID theft and received an Identity Protection PIN in December 2020. Her assigned IP PIN is 222222.
- Aioki and Sofia are U.S. citizens and have valid Social Security numbers.
- If Aioki is entitled to a refund, she would like to deposit half into her checking account and half into her savings account. Documents from County Bank show that the routing number for both accounts is 111000025. Her checking account number is 113355779 and her savings account number is 224466880.



Intake/Interview & Quality Review Sheet

You will need:

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

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

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

1. Your first name AIOKI	M.I. ELLIS	Last name ELLIS	Daytime telephone number YOUR PHONE #	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 842 SUSSEX STREET	Apt #	City YOUR CITY	State	ZIP code YOUR ZIP
4. Your Date of Birth 10/02/1990	5. Your job title ADMINISTRATIVE ASST.		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2020, what was your marital status?
 Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2020? Yes No
 Divorced b. Did you live with your spouse during any part of the last six months of 2020? Yes No
 Legally Separated Date of separate maintenance decree _____
 Widowed Year of spouse's death _____

2. List the names below of:

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

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yyyy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	To be completed by a Certified Volunteer Preparer			
									Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes, no, n/a)	Did this person have less than \$4,300 of income? (yes, no, n/a)	Did the taxpayer(s) provide more than half the cost of maintaining a home for this person? (yes/no)
(a) SOFIA ELLIS	(b) 01/21/2013	DAUGHTER	(d) 12	(e) YES	(f) YES	(g) S	(h) YES	(i) NO				

Check appropriate box for each question in each section

		Part III – Income – Last Year, Did You (or Your Spouse) Receive	
Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify _____
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?

Additional Information and Questions Related to the Preparation of Your Return

- 1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____
- 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
- 3. If you are due a refund, would you like:
a. Direct deposit Yes No Yes No Yes No
- b. To purchase U.S. Savings Bonds Yes No Yes No
- c. To split your refund between different accounts Yes No
- 4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No
- 5. Did you live in an area that was declared a Federal disaster area? Yes No If yes, where? _____
- 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No

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

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

a Employee's social security number 620-00-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 38-500XXXX				1 Wages, tips, other compensation 23,000.00		2 Federal income tax withheld 1,160.00	
c Employer's name, address, and ZIP code PRESBYTERIAN HOSPITAL 120 GRANT AVENUE YOUR CITY, STATE ZIP				3 Social security wages 27,000.00		4 Social security tax withheld 1,674.00	
				5 Medicare wages and tips 27,000.00		6 Medicare tax withheld 391.50	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. AIOKI ELLIS 842 SUSSEX STREET YOUR CITY, STATE ZIP				11 Nonqualified plans		12a See instructions for box 12 D 4,000	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number YS 38-500XXXX		16 State wages, tips, etc. 23,000.00		17 State income tax		18 Local wages, tips, etc.	
				19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax Statement **2020** Department of the Treasury—Internal Revenue Service
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. STATE UNEMPLOYMENT COMMISSION 1000 GOVERNMENT PLAZA YOUR CITY, YOUR STATE ZIP		1 Unemployment compensation \$ 6,000.00		OMB No. 1545-0120 2020		Certain Government Payments	
PAYER'S TIN 35-700XXXX		2 State or local income tax refunds, credits, or offsets \$		Form 1099-G			
RECIPIENT'S TIN 620-00-XXXX		3 Box 2 amount is for tax year		4 Federal income tax withheld \$ 600.00		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
RECIPIENT'S name AIOKI ELLIS		5 RTAA payments \$		6 Taxable grants \$			
Street address (including apt. no.) 842 SUSSEX STREET		7 Agriculture payments \$		8 If checked, box 2 is trade or business income <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE ZIP		9 Market gain \$		11 State income tax withheld \$			
Account number (see instructions)		10a State		10b State identification no.			
				\$			

Form **1099-G** (keep for your records) www.irs.gov/Form1099G Department of the Treasury - Internal Revenue Service

CORRECTED (if checked)

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

**KENT STATE BANK
743 COLQUITT WAY
YOUR CITY, STATE ZIP**

1 Gross distribution

\$ **700.00**

2a Taxable amount

\$ **700.00**

OMB No. 1545-0119

2020

Form **1099-R**

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

2b Taxable amount not determined

Total distribution

PAYER'S TIN

38-200XXXX

RECIPIENT'S TIN

620-00-XXXX

3 Capital gain (included in box 2a)

\$

4 Federal income tax withheld

\$ **140.00**

RECIPIENT'S name

AIOKI ELLIS

Street address (including apt. no.)

842 SUSSEX STREET

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

YOUR CITY, STATE ZIP

5 Employee contributions/ Designated Roth contributions or insurance premiums

\$

6 Net unrealized appreciation in employer's securities

\$

7 Distribution code(s)

1

IRA/ SEP/ SIMPLE

8 Other

\$

%

9a Your percentage of total distribution %

\$

9b Total employee contributions

\$

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

This information is being furnished to the IRS.

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

Busy Bee Day Care

303 Twiggs Trail
Your City, Your State Your Zip
(XXX) 555-5555

December 31, 2020

Received from Aioki Ellis:

\$2,800 for after-school care for Sofia Ellis

\$2,800 Total amount received for child care in 2020

Evelyn Woods

EIN: 35-500XXXX

Aioki Ellis 842 Sussex Street Your City, State 00000	1234
_____ 20 _____	
PAY TO THE ORDER OF _____	\$ <input type="text"/>
_____	DOLLARS
Adelphi Bank and Trust Anytown, State 00000	
For _____	
: 111000025 : 113355779	1234

VOID

Basic Scenario 8: Test Questions

25. Aioki qualifies for the retirement savings contribution credit.
- a. True
 - b. False
26. The amount of taxable unemployment compensation is _____.
- a. Taxable income
 - b. Reported on Form 1099-G, Certain Government Payments
 - c. Subject to federal income tax withholding
 - d. All of the above
27. Aioki must pay an additional _____ tax on the early distribution from her IRA.
- a. 0%
 - b. 5%
 - c. 10%
 - d. 15%
28. Aioki qualifies for which of the following credits?
- a. Child tax credit
 - b. Child and dependent care credit
 - c. Earned income credit
 - d. All of the above
29. Aioki can split her refund using Form 8888, Allocation of Refund (Including Savings Bonds Purchases).
- a. True
 - b. False
30. Aioki must use the most current IP PIN to file her 2020 tax return.
- a. True
 - b. False