

AARP FOUNDATION TAX-AIDE

National Tax Training Committee Workbook

Tax Year 2021



National Tax Training Committee Workbook Tax Year 2021

Greetings Tax-Aide Volunteers,

Welcome to tax year 2021 and hopefully a return to “normal”.

The workbook is a valuable resource for Instructors to use in training and certifying volunteers. The Training and Focused Exercises are designed to facilitate classroom instruction. The Core and Comprehensive Exercises provide practice exercises for volunteer proficiency and certification. Core Exercises contain tax issues that are more common in the returns seen at our tax sites. New and less experienced counselors should primarily work Core Exercises, and should not attempt Comprehensive Exercises unless assigned by their Instructor. Comprehensive Exercises are more complex and contain some tax topics that are not as common but are in scope and appropriate for experienced Counselors. Quizzes are included to support the instructional process and to increase awareness of scope issues. Quizzes are useful in a class, as homework, or for self-study. See the section on *Using This Workbook* for more information.

This year’s workbook incorporates feedback received from the Tax-Aide End-of-Year Survey, for example:

- All new Core and Comprehensive Exercises.
- Several Core Exercises are more typical of returns seen at our sites (e.g., Alvarado Nogales, Bartlett, Gongsun (MFJ) and Huberman).
- Taxpayer names are more representative of the diversity seen at our sites.
- Exercises include 2021 tax law changes known thus far and 2020 law changes that can affect 2021.
- The exercise answers using Practice Lab 2021 will be sent directly to all Instructors. Please make sure everyone who should receive the answers is assigned the Instructor role in the Portal.

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

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

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Exercise Issues Matrix

Issue Description	Core											Comprehensive										
	Alvarado Nogaies	Bartlett	Carter	D'Antonio	Elder	Ferguson	Gongsun	Huberman	Irving	Jacoby	Kaczenski	Langford	Martin	Nguyen	O'Connor	Parata	Quinn	Romano	Sahlberg	Tham	Vincent	Wright
TP or SP 65 or older or blind	X	X	X				X				X				X		X	X	X			
Dependents - children				X	X	X			X	X			*	X		X		*			X	X
Dependents - other											X				X	X						
Wages				X	X	X			X		X	X	X	X	X		X			X	X	X
Medicaid waiver income																	X					
Interest	X					X		X					X	X				X	X			
Dividends								X											X			
IRA 1099-R		X				X							X		X				X			
Basis in IRA													X									
Pension 1099-R	X	X	X				X	X			X		X	X				X	X	X		
Disability pension											*											
RRB pension																				X		
Simplified method													X							X		
PSO health ins														X								
COVID-19 retirement income																	X					
Social security benefits	X	X					X				X				X		X	X	X	X		
Social security lump-sum																	X					
Capital gain or loss								X											X	X		
State tax refund (add locally)															*							
Alimony paid or received									X		X	X				*						
Self-employment			X						X						X							
Rents / royalties / K-1													X									
Unemployment compensation				X											X							
Other income		*					X	X		X	X			X	*			*	*			*
Educator expenses				X									*									
HSA											X											X
Self-employed health insurance			X																			
Penalty on early withdrawal						X						X	X									
IRA deduction								X						*						X		
Student loan interest deduction																						
Jury duty paid to employer																						
Charitable contribution	X	X			X	X		X			*				X			*	*			
Standard deduction	X	X	X	X	X	X	X	X		X	X	X	X		X	X	X		X	X	X	X
Itemized deductions									X					X				X				
Qualified business income ded.			X					X							X			X				
Marketplace Health Insurance				X										X		X						
Child, ACTC, dependent credit				X	X	X			X	X			X	X	X	X	*				X	X
Foreign tax credit								X											X			
Residential energy credit																				X		
Child / dependent care credit					X						X											
Education credit						X									X						X	
Retirement savings credit												X		*		X			*			X
COVID-19 self-employed credits															X							
Additional tax on qualified acct					*										*							
FTHB repayment													X									
Estimated payments								X							X					X		
Recovery rebate credit									X		*		*	*	*	*					X	X
Earned income credit					X	X				X	X		*		X						X	

X - Issue in return

* - Issue presented

Using This Workbook

Notes for all Volunteers

Please follow your District training team's directions when using this workbook. **Do not attempt the Training Exercises on your own.** Some information is missing or inconsistent on purpose so that an interview is required. Instructors will provide this information during training.

Completing the Core and Comprehensive Exercise Returns

- Taxpayers complete the Tax-Aide Intake Booklet as they start the intake and interview process. The booklet includes IRS Form 13614-C, Intake/Interview & Quality Review Sheet (referred to as "I/I Sheet"), plus additional questions and consents. Core and Comprehensive Exercises contain only page 1 and a summary of items marked yes on page 2 of the I/I Sheet. There is no page 3. Follow your Instructor's guidance on how to answer the questions in the e-file section of the return.
- We used the 2020 I/I Sheet since the 2021 version was not available in time for publishing. You should have a 2021 I/I Sheet for reference – ask your local instructor.
- The last four Social Security numbers (SSN) are XXXX. Unless specified by the Instructor, you may choose any four numbers for XXXX. In the unlikely event that you receive a message saying that SSN already exists, simply change the last four numbers. For employer I.D. numbers (EINs) and state ID numbers, select any digits desired for the Xs. Note that a variety of business names and addresses may prepopulate when entering EINs and you may need to update them to the information on the tax document in the exercise.
- Replace YC, YS and YZIP with your city, your state and your zip code. Your Instructor may provide additional state-specific guidance.
- To make the training experience as realistic as possible, you should complete the to-be-completed-by-Certified-Volunteer-Preparer section of the I/I Sheet for each exercise. To practice, mark up each exercise I/I Sheet in your workbook using information provided in the Interview Notes or as per your Instructor. Failure to complete the I/I Sheet, with all questions answered and properly annotated with changes and additional information, is viewed as an error by IRS SPEC.
- When completing Schedule C, unless otherwise noted, assume the business vehicle was placed in service on January 1 of the tax year, the figure for "Other" mileage is 10,000 miles, written records are available, and, there is another vehicle for personal use.
- The 2021 sales tax tables will likely be released in January 2022. The 2021 software will use 2020 sales tax tables until the IRS issues new tables. For itemized deductions, use Salisbury, NC Zip Code 28145. Instructors may direct you to use your state's sales tax rates.
- For states that do not have state income tax, volunteers may disregard state withholding on the tax forms.
- Follow your Instructor's direction for completing the e-file section and completing a state income tax return.

Notes for Instructors

This workbook must be used in conjunction with the *Instructor Guide for Tax-Aide National Tax Training Committee Workbook* (for brevity referred to as Instructor Guide). Combined, they provide a hands-on resource for training and certifying volunteers. In response to feedback from the Tax-Aide End-of-Year Survey, the Instructor Guide will be available in the Volunteer Portal providing easy access for all Instructors. To prepare for training, **Instructors should start by reviewing the workbook and Instructor Guide to become familiar with these resources.**

The first four **Training Exercises** are designed to teach new volunteers the core tax topics that every volunteer needs to understand in order to pass the IRS Advanced Test and to prepare the majority of tax returns encountered at our tax sites. The fifth Training Exercise (Evans/Bryant) contains all the core tax topics in a single exercise and is useful for returning volunteers to refresh their return preparation knowledge and skills in a classroom setting. The **Focused Exercises** provide volunteers an opportunity to practice on their own after Instructors have completed a section of training.

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

The Instructor Guide provides extensive information and ideas for using this workbook to train volunteers. In particular, the Instructor guide includes much guidance and suggestions for the Training Exercises:

- Each Training Exercise requires information that a taxpayer would provide during an interview. Interview scripts are provided for Instructors to use and discuss ideas for presenting the interview.
- There is a discussion of different methods to present the Training Exercise lessons.
- There is a separate training guide for each Training Exercise which provides the topics covered, a suggested training sequence, and sample discussion questions.
- A sample lesson plan is included in an appendix that Instructors can adapt for each Training Exercise.
- There are PowerPoint presentations for each Training Exercise available on the Portal that Instructors can use to conduct their training.

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

Answers

Answers using Practice Lab 2021 will be provided shortly after the 2021 tax software is available. In response to Tax-Aide End-of-Year Survey, the answers will be provided directly to all Instructors.

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name TOM	M.I.	Last name ANDREWS	Daytime telephone number 904-555-3456	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 134 MARSH VIEW PL		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 16 AUG 1992	5. Your job title COMPUTER		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input 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

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form. Divorced Date of final decree _____ 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

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)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
SCOTT ANDREWS	12 MAY 1996	BROTHER	12	Y	Y	S	N	N						

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input 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 type="checkbox"/>	<input checked="" type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify <u>TRAVEL EXPENSES</u>
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions 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. (A) 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 checked="" type="checkbox"/> (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input 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 type="checkbox"/>	<input checked="" 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 Services) TANDREWS68@YAHOO.COM

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

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

3. If you are due a refund, would you like: a. Direct deposit Yes No b. To purchase U.S. Savings Bonds Yes No c. To split your refund between different accounts Yes No

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

5. 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 answers 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

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

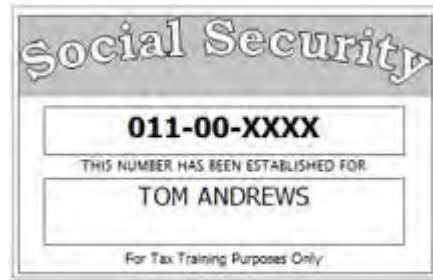
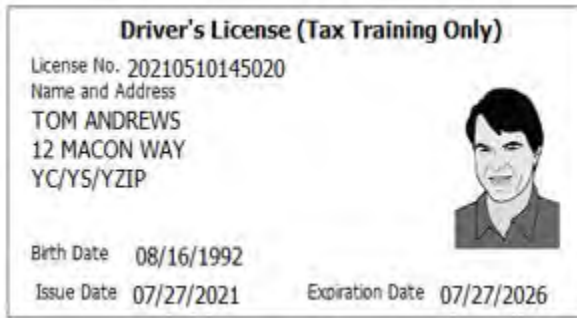
Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

User Note

Do not attempt this exercise on your own. Certain information is missing or inconsistent. You need to interview the Instructor to get all the information necessary to prepare the return. Consult with your Instructor.



a. Employee's social security number 011-00-XXXX		Save, accurate, FAST! Use Visit the IRS website at www.irs.gov/efile				
b. Employer identification number (EIN) 13-0XXXXXX		1. Wages, tips, other compensation \$23,450.00	2. Federal income tax withheld \$2,000.00			
c. Employer's name, address, and ZIP code MARC TECKTRONICS PO BOX 717 CHARLOTTE NC 28202		3. Social security wages \$23,450.00	4. Social security tax withheld \$1,453.90			
		5. Medicare wages and tips \$23,450.00	6. Medicare tax withheld \$340.02			
		7. Social security tips	8. Allocated tips			
d. Control number		9.	10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code TOM ANDREWS 12 MACON WAY YC/YS/YZIP		11. Nonqualified plans	12a. See instructions for box 12 DD \$4,300.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b.			
		14. Other	12c.			
			12d.			
15. State YS	Employer's state ID number 911XXXXXX	16. State wages, tips, etc. \$23,450.00	17. State income tax 600.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
<p>Form W-2 Wage and Tax Statement 2021 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.</p>						

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NATIONS BANK 1125 S 12TH ST PHILADELPHIA PA 19102		Payer's RTN (optional)		OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div> Form 1099-INT		Interest Income
		1 Interest income <div style="text-align: center; font-size: 1.2em;">\$550.00</div>				
		2 Early withdrawal penalty <div style="text-align: center; font-size: 1.2em;">\$55.00</div>				Copy B For Recipient <small>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported</small>
PAYER'S TIN <div style="text-align: center;">13-9XXXXXX</div>	RECIPIENT'S TIN <div style="text-align: center;">011-00-XXXX</div>	3 Interest on US Savings Bonds and Treas. obligations				
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code TOM ANDREWS 12 MACON WAY YC/YS/YZIP		4 Federal income tax withheld		5 Investment expenses		
		6 Foreign Tax Paid		7 Foreign Country or US possession		
		8 Tax exempt interest		9 Specified private activity bond interest		
		10 Market Discount		11 Bond Premium		
		12 Bond premium on Treasury obligations		13 Bond Premium on tax-exempt bond		
		FATCA filing requirement <input type="checkbox"/>				
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no.	17 State tax withheld
Form 1099-INT						

<input type="checkbox"/> CORRECTED (if checked)						
RECIPIENT'S/LENDER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number PEOPLES FEDERAL BANK PO BOX 54321 SAN DIEGO CA 92109				OMB. 1545-1576 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div> Form 1098-E		Student Loan Interest Statement
		1 Student loan interest received by lender <div style="text-align: center; font-size: 1.2em;">\$550.00</div>				
RECIPIENT'S federal identification no. <div style="text-align: center;">13-6XXXXXX</div>	BORROWER'S social security number <div style="text-align: center;">011-00-XXXX</div>					Copy B For Borrower <small>This 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.</small>
BORROWER'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code TOM ANDREWS 12 MACON WAY YC/YS/YZIP						
Account number (see instructions)		2 If checked box 1 does not include loan origination fees and/or capitalized interest for loans made before September, 1 2004 <input type="checkbox"/>				
Form 1098-E						

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service <h2 style="margin: 0;">Intake/Interview & Quality Review Sheet</h2>	OMB Number 1545-1964											
<p>You will need:</p> <ul style="list-style-type: none"> • 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. 			<ul style="list-style-type: none"> • Please complete pages 1-4 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS-certified volunteer preparer. 										
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov													
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)													
1. Your first name TIANA		M.I.	Last name BAKER		Daytime telephone number (202)555-1245	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
2. Your spouse's first name		M.I.	Last name		Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No							
3. Mailing address 17 BEACH BLVD			Apt #	City YOUR CITY		State YOUR STATE ZIP code YOUR ZIP							
4. Your Date of Birth 6/15/87		5. Your job title NURSE		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No							
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No							
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No							
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
Part II – Marital Status and Household Information													
1. As of December 31, 2020, what was your marital status? <input type="checkbox"/> Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) <input type="checkbox"/> Married a. If Yes, Did you get married in 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No													
If using 2021 software, substitute 2021 wherever 2020 is used on this intake form. <input checked="" type="checkbox"/> Divorced Date of final decree 7/16/15 b. Did you live with your spouse during any part of the last six months of 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No													
<input type="checkbox"/> Legally Separated Date of separate maintenance decree _____													
<input type="checkbox"/> Widowed Year of spouse's death _____													
2. List the names below of: <ul style="list-style-type: none"> • 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 <input type="checkbox"/> 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 U.S., 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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
MARY THOMAS	9/14/12	DAUGHTER	12	Y	Y	S	Y	N					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify GAMBLING WINNINGS
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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input checked="" type="checkbox"/> (A) Medical & Dental? (including insurance premiums) <input type="checkbox"/> (A) Mortgage interest? (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input checked="" type="checkbox"/> (B) Charitable contributions?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<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 type="checkbox"/>	<input checked="" 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 Services) _____
- 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
- 3. If you are due a refund, would you like: a. Direct deposit Yes No b. To purchase U.S. Savings Bonds Yes No c. To split your refund between different accounts Yes No
- 4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No
- 5. 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 answers 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
- 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

Additional comments

Privacy Act and Paperwork Reduction Act Notice


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

User Note

Do not attempt this exercise on your own. Certain information is missing or inconsistent. You need to interview the Instructor to get all the information necessary to prepare the return. Consult with your Instructor.

Driver's License (Tax Training Only)

License No. 20210510152328
 Name and Address
 TIANA BAKER
 17 BEACH BLVD APT 18
 YC, YS, YZIP



Birth Date 06/15/1987
 Issue Date 05/26/2021 Expiration Date 05/26/2026

Social Security

012-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

TIANA BAKER

For Tax Training Purposes Only

Social Security

212-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

MARY THOMAS

For Tax Training Purposes Only

TIANA BAKER **1234**

17 BEACH BLVD APT 18
 YC, YS, YZIP


PAY TO THE _____ \$ _____
 ORDER OF _____ DOLLARS

MEDICAL CENTER CREDIT UNION
 PO BOX 123
 CITY, STATE ZIP

For _____

325070760 987123654 **1234**

RECEIPT	Clark County After School Program 14 Learning Way YC, YS, YZIP 616-456-1289	EIN: 56-2XXXXXX
		Date: December 12, 2021
	Received from Tiana Baker	\$ 1,800.00
	Eighteen Hundred and ^{NO} / ₁₀₀	Dollars
	For After school daycare for Mary Baker	
Amount of account <input type="text"/>	<input type="checkbox"/> Cash	
This payment <input type="text"/>	<input type="checkbox"/> Check	
Balance due <input type="text"/>	<input type="checkbox"/> Money Order	
	<i>Linda Johnson</i>	

a. Employee's social security number 012-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 89-6XXXXXX		1. Wages, tips, other compensation \$32,189.45		2. Federal income tax withheld \$3,400.00			
c. Employer's name, address, and ZIP code BAPTIST MEDICAL CENTER P.O. BOX 6700 INDIANAPOLIS IN 46204-6700		3. Social security wages \$34,189.45		4. Social security tax withheld \$2,119.75			
		5. Medicare wages and tips \$34,189.45		6. Medicare tax withheld \$495.75			
		7. Social security tips		8. Allocated tips			
d. Control number 76209886		9.		10. Dependant care benefits \$1,000.00			
e. Employee's first name and initial Employee's address and ZIP code TIANA BAKER 17 BEACH BLVD APT 18 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$2,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other BONUS 1,000.00		12c.			
				12d.			
15. State YS	Employer's state ID number 911XXXXXX	16. State wages, tips, etc. \$32,189.45	17. State income tax 989.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p align="center">Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

<input type="checkbox"/> CORRECTED (if checked)		OMB No 1545-0238	
PAYER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code STATE LOTTERY COMMISSION PO BOX 1968 YC YS YZIP		1. Reportable winnings \$1,000.00	2. Date won 08/15/2021
		3. Type of wager \$5 SCTCH OFF	4. Federal income tax withheld \$100.00
		5. Transaction	6. Race
PAYER'S Federal identification number 88-1XXXXXX		Payer's Telephone number 804-564-1356	7. Winnings from identical wagers
WINNER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code TIANA BAKER 17 BEACH BLVD APT 18 YC, YS, YZIP		9. Winner's taxpayer identification no. 012-00-XXXX	8. Cashier
		10. Window	11. First I.D.
		12. Second I.D.	13. State/Payer's state identification no. YS 14-1XXXXXX
		14. State Winnings \$1,000.00	15. State income tax withheld \$60.00
		16. Local Winnings	17. Local income tax withheld
		18. Name of locality	
<p align="center">2021 Form W2-G Certain Gambling Winnings</p> <p>This information is being furnished to the Internal Revenue Service</p> <p>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.</p>			
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.			
Signature >		Date >	
Form W-2G			

<input type="checkbox"/> CORRECTED (if checked)				
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. MEDICAL CENTER CREDIT UNION 139 WEST CENTER AVE YC, YS, YZIP		1 Date of Identifiable Event 04/16/2021	OMB No. 1545-1424 2021 Form 1099-C	Cancellation of Debt Copy B For Debtor This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
		2 Amount of debt discharged \$1,657.68		
		3 Interest if included in Box 2 \$256.98		
4 Debt description MASTERCARD				
CREDITOR'S TIN 67-5XXXXXX	DEBTOR'S TIN 012-00-XXXX		5 If checked, the debtor was personally liable for repayment of this debt > <input checked="" type="checkbox"/>	
DEBTOR'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal code TIANA BAKER 17 BEACH BLVD APT 18 YC, YS, YZIP				
Account number (see instructions) XXXX-XXXX-XXXX-1259	6 Identifiable Event Code	7 Fair market value of property		
Form 1099-C				

Form 1095-A		Health Insurance Marketplace Statement		OMB No. 1545-2232	
Department of the Treasury Internal Revenue Service		> Do not attach to your tax return. Keep for your records. <input type="checkbox"/> VOID > Go to www.irs.gov/Form1095A for instructions and the latest information. <input type="checkbox"/> CORRECTED		2021	
Part I Recipient Information					
1 Marketplace Identifier 12-002XXXX		2 Marketplace-assigned policy number 539836		3 Policy issuer's name METLIFE	
4 Recipient's name TIANA BAKER		5 Recipient's SSN 012-00-XXXX		6 Recipient's date of birth 06/15/1987	
7 Recipient's spouse's name		8 Recipient's spouse's SSN		9 Recipient's spouse's date of birth	
10 Policy start date 01/01/2021		11 Policy termination date 12/31/2021		12 Street address (including apartment number) 17 BEACH BLVD APT 18	
13 City or town, State or province, Country and ZIP or foreign postal code YC, YS, YZIP					
Part II Covered Individuals					
A Covered individual name		B Covered individual SSN	C. Date of birth	D. Coverage start date	E. Coverage termination date
16 TIANA BAKER		012-00-XXXX	06/15/1987	01/01/2021	12/31/2021
17 MARY THOMAS		212-00-XXXX	09/14/2012	01/01/2021	12/31/2021
18					
19					
20					
Part III Coverage Information					
Month	A Monthly Enrollment Premiums	B Monthly second lowest cost silver plan (SLCSP) premium		C. Monthly advance payment of premium tax credit	
21 January	\$277.85	\$356.12		\$200.00	
22 February	\$277.85	\$356.12		\$200.00	
23 March	\$277.85	\$356.12		\$200.00	
24 April	\$277.85	\$356.12		\$200.00	
25 May	\$277.85	\$356.12		\$200.00	
26 June	\$277.85	\$356.12		\$200.00	
27 July	\$277.85	\$356.12		\$200.00	
28 August	\$277.85	\$356.12		\$200.00	
29 September	\$277.85	\$356.12		\$200.00	
30 October	\$277.85	\$356.12		\$200.00	
31 November	\$277.85	\$356.12		\$200.00	
32 December	\$277.85	\$356.12		\$200.00	
33 Annual Totals	\$3,334.20	\$4,273.44		\$2,400.00	
Form: 1095-A					

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964												
You will need: <ul style="list-style-type: none"> 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. 														
<ul style="list-style-type: none"> Please complete pages 1-4 of this form. You are responsible for the information on your return. Please provide complete and accurate information. If you have questions, please ask the IRS-certified volunteer preparer. 														
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov														
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)														
1. Your first name RAY	M.I. M	Last name CALDWELL	Daytime telephone number 627-554-3807	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No										
2. Your spouse's first name MALLORY	M.I. S	Last name CALDWELL	Daytime telephone number 627-556-3840	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No										
3. Mailing address 6744 NORTH ELM		Apt #	City YOUR CITY	State YOUR STATE										
4. Your Date of Birth 3/15/1987		5. Your job title TEACHER		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										
7. Your spouse's Date of Birth 6/24/1989		8. Your spouse's job title HOMEMAKER		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure														
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No														
Part II – Marital Status and Household Information														
1. As of December 31, 2020, what was your marital status? <input type="checkbox"/> Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) <input checked="" type="checkbox"/> Married a. If Yes, Did you get married in 2020? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No *If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.* <input type="checkbox"/> Divorced b. Did you live with your spouse during any part of the last six months of 2020? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legally Separated Date of final decree _____ <input type="checkbox"/> 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 <input type="checkbox"/> 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)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
JASON CALDWELL	5/16/2001	SON	4	Y	Y	S	Y	N						
NANCY HUGHES	2/27/1959	MOTHER	11	Y	Y	S	N	N						
Catalog Number 52121E					www.irs.gov					Form 13614-C (Rev. 10-2020)				

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash)
<input checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, 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 checked="" type="checkbox"/>	<input 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. (A) Any of the following? <input checked="" type="checkbox"/> (A) Medical & Dental? (including insurance premiums) <input type="checkbox"/> (A) Mortgage interest? (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input checked="" type="checkbox"/> (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (HSA) 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? _____
<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 Services) RAYANDMAL@GMAIL.COM

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

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

3. If you are due a refund, would you like: a. Direct deposit Yes No b. To purchase U.S. Savings Bonds Yes No c. To split your refund between different accounts Yes No

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

5. 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 answers 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

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



Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

User Note

Do not attempt this exercise on your own. Certain information is missing or inconsistent. You need to interview the Instructor to get all the information necessary to prepare the return. Consult with your Instructor.

Driver's License (Tax Training Only)		Driver's License (Tax Training Only)	
License No. 20210510155759		License No. 20180521141637	
Name and Address RAY M CALDWELL 6744 NORTH ELM YC, YS, YZIP		Name and Address MALLORY S CALDWELL 6744 NORTH ELM YC, YS, YZIP	
Birth Date 03/15/1987 Issue Date 02/23/2021		Birth Date 06/24/1989 Issue Date 06/04/2021	
Expiration Date 02/23/2026		Expiration Date 06/04/2026	

Social Security

013-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

RAY MARK CALDWELL

For Tax Training Purposes Only

Social Security

113-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

MALLORY SARA HUGHES

For Tax Training Purposes Only

Social Security

213-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

JASON CALDWELL

For Tax-Aide Training Purposes Only


Social Security

313-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

NANCY HUGHES

For Tax-Aide Training Purposes Only

a. Employee's social security number 013-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 45-9XXXXXX		1. Wages, tips, other compensation \$34,800.00		2. Federal income tax withheld \$3,400.00			
c. Employer's name, address, and ZIP code CARSON COUNTY SCHOOL DISTRICT 34 WEST PINE CIR YC, YS, YZIP		3. Social security wages \$35,800.00		4. Social security tax withheld \$2,219.60			
		5. Medicare wages and tips \$35,800.00		6. Medicare tax withheld \$519.10			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code RAY M CALDWELL 6744 NORTH ELM YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 E \$1,000.00			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b. DD \$8,956.00			
		14. Other		12c. C \$98.00			
				12d. W \$1,000.00			
15. State YS	Employer's state ID number 45-347XXXX	16. State wages, tips, etc. \$34,800.00	17. State income tax 900.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ACE FINANCIAL CORP 714 S MAIN ST CHERRYVILLE NC 28201		1 Total Ordinary Dividends \$413.61		OMB No. 1545--0110 2021 Form 1099-DIV		Dividends and Distributions Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
		1b Qualified Dividends \$267.50					
		2a Total capital gain distr. \$187.90		2b Unrecap. Sec. 1250 gain			
PAYER'S TIN 72-6XXXXXX	RECIPIENT'S TIN 013-00-XXXX	2c Section 1202 gain		2d Collectables (28%) gain			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code RAY M CALDWELL 6744 NORTH ELM YC, YS, YZIP		3 Nondividend distributions \$52.00		4 Federal income tax withheld			
		5 Section 199A dividends		6 Investment expenses			
		7 Foreign Tax Paid \$13.87		8 Foreign Country or US possession			
		9 Cash liquidation distributions		10 Noncash liquidation distribution			
		11 Exempt-Interest dividends \$200.16		12 Specified private activity bond interest dividends			
Account number (see instructions) 87230976		13 State	14 State Identification no.	15 State tax withheld			
Form 1099-DIV							

<input type="checkbox"/> CORRECTED (if checked)						Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LIBERTY TRUST CORP PO BOX 1697 FAIRVIEW KY 42221			1 Gross distribution <div style="text-align: right; font-weight: bold;">\$3,000.00</div>		<div style="font-size: 2em; font-weight: bold;">2021</div> Form 1099-R		<div style="text-align: center; font-weight: bold;">Copy B</div> 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 <div style="text-align: right; font-weight: bold;">\$3,000.00</div>					2b Taxable amount not determined. <input checked="" type="checkbox"/> Total Distribution <input type="checkbox"/>	
PAYER'S TIN <div style="text-align: center;">63-2XXXXXX</div>			RECIPIENT'S TIN <div style="text-align: center;">013-00-XXXX</div>		3 Capital gain (included in box 2a).			4 Federal income tax withheld <div style="text-align: right; font-weight: bold;">\$300.00</div>	
					5 Employee contributions/ Designated Roth contributions or			6 Net unrealized appreciation in employer's securities	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal RAY M CALDWELL 6744 NORTH ELM YC, YS, YZIP			7 Distribution Code(s) <div style="text-align: center; font-weight: bold;">1</div>	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other <div style="text-align: center;">%</div>				
			9a Your percentage of total distribution <div style="text-align: center;">%</div>		9b Total Employee Contributions				
			10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld			
Account number (see instructions)		Date of payment	15 Local tax withheld		16 Name of locality			17 Local distribution	
Form 1099-R									

<input type="checkbox"/> CORRECTED (if checked)						Tuition Statement			
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number OAKLAND UNIVERSITY 677 OAKLAND BLVD COLUMBUS OH 43216			1 Payments received for qualified tuition and related expenses <div style="text-align: right; font-weight: bold;">\$10,200.00</div>		<div style="font-size: 2em; font-weight: bold;">2021</div> Form 1098-T		<div style="text-align: center; font-weight: bold;">Copy B For Student</div> This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.		
			2						
FILER'S employer identification no. <div style="text-align: center;">10-8XXXXXX</div>		STUDENT'S TIN <div style="text-align: center;">213-00-XXXX</div>		3 If this box is checked, your educational institution has changed its reporting method for 2021. <input type="checkbox"/>					
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code JASON CALDWELL 6744 NORTH ELM YC YS YZIP			4 Adjustments made for a prior year		5 Scholarships or grants <div style="text-align: right; font-weight: bold;">\$6,700.00</div>				
			6 Adjustments to scholarships or grants for a prior year		7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2022. > <input type="checkbox"/>				
Service Provider/Acct No. (see instr.)		8. Checked if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb./refund			
Form 1098-T									

Supplement: Separate Lesson – Self-Employment (SE) – Caldwell

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

Interview notes:

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

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ABC DAY CARE INC PO BOX 1009 SAN DIEGO CA 91909		OMB No. 1545-0116 2021 Form 1099-NEC	Nonemployee Compensation
PAYER'S TIN 74-9XXXXXX		RECIPIENT'S TIN 113-00-XXXX	Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MALLORY S CALDWELL 6744 NORTH ELM YC, YS, YZIP		1 Nonemployee compensation \$3,200.00	
FATCA filing requirement <input type="checkbox"/>		2 4 Federal income tax withheld	
Account number (see instructions)		16 State tax withheld -----	
		17 State/Payer's state no. -----	18 State income -----
Form 1099-NEC			

Mallory Caldwell –Summary of income and expenses:

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

Mileage: Commuting – 1,367, Business – 340, Other – 10,562

Car placed in service 3/23/2016

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

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

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

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

1. Your first name MICHAEL	M.I. E	Last name DAVENPORT	Daytime telephone number 619-555-2356	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name SOPHIA	M.I.	Last name DAVENPORT	Daytime telephone number 619-555-2356	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 167 HOLLAND AVE		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 12/25/49	5. Your job title RETIRED POLICE OFFICER		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 3/17/53	8. Your spouse's job title RETIRED		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

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

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

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, 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 checked="" type="checkbox"/>	<input 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 _____

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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input checked="" type="checkbox"/> (A) Medical & Dental? (including insurance premiums) <input checked="" type="checkbox"/> (A) Mortgage interest? (Form 1098) <input checked="" type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input checked="" type="checkbox"/> (B) Charitable contributions?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (HSA) 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<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 Services) _____
- 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 b. To purchase U.S. Savings Bonds c. To split your refund between different accounts
 Yes No 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. Live in an area that was declared a Federal disaster area? Yes No If yes, where? YOUR CITY
- 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No

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

- 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
- 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

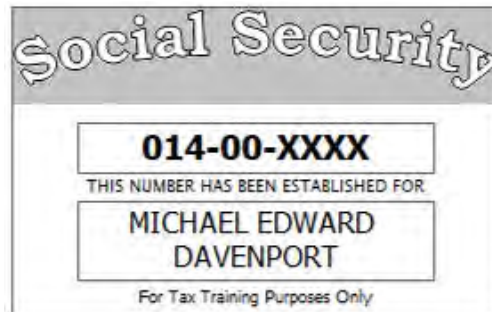
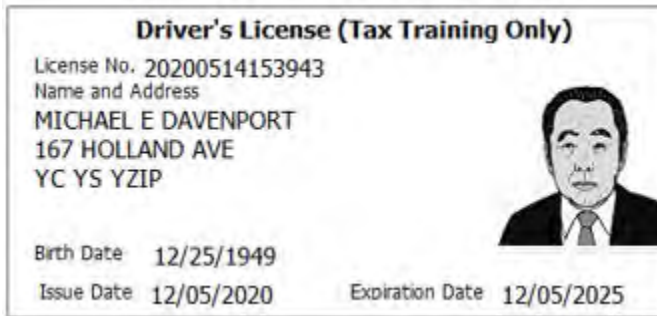
Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

User Note

Do not attempt this exercise on your own. Certain information is missing or inconsistent. You need to interview the Instructor to get all the information necessary to prepare the return. Consult with your Instructor.



FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
2021		<input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name MICHAEL E DAVENPORT		Box 2. Beneficiary's Social Security 014-00-XXXX	
Box 3. Benefits Paid in 2021 \$14,840.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$14,840.00	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit	\$11,228.00	Box 6. Voluntary Federal Income Tax Withheld \$1,400.00	
Medicare Part B premiums deducted from your benefits	\$1,782.00		
Medicare Prescription Drug premiums (Part D) deducted from your benefits	\$430.00		
Total Additions	\$3,612.00		
Benefits for 2021	\$14,840.00		
Benefits for 2020		Box 7. Address MICHAEL E DAVENPORT 167 HOLLAND AVE YC YS YZIP	
Benefits for 2019		Box 8. Claim Number (use this number if you need to contact SSA) 014-00-XXXXA	
Benefits for 2018			
Form SSA-1099-SM			

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2021

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

Box 1. Name SOPHIA DAVENPORT		Box 2. Beneficiary's Social Security 214-00-XXXX
Box 3. Benefits Paid in 2021 \$10,079.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$10,079.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$8,297.00 Medicare Part B premiums deducted from your benefits \$1,782.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$1,782.00 Benefits for 2021 \$10,079.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld Box 7. Address SOPHIA DAVENPORT 167 HOLLAND AVE YC YS YZIP
Benefits for 2020 Benefits for 2019 Benefits for 2018		Box 8. Claim Number (use this number if you need to contact SSA) 214-00-XXXXA

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. UNITED FINANCIAL SERVICES PO BOX 3478 INDIANAPOLIS IN 46204			1 Gross distribution \$12,856.23	2a Taxable amount \$12,856.23		Total Distribution <input type="checkbox"/>	
PAYER'S TIN 97-6XXXXXXX			RECIPIENT'S TIN 014-00-XXXX		2b Taxable amount not determined. <input checked="" type="checkbox"/>	3 Capital gain (included in box 2a). 4 Federal income tax withheld \$1,290.00	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal MICHAEL E DAVENPORT 167 HOLLAND AVE YC YS YZIP			5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities		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	
7 Distribution Code(s) 7			IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other %			
9a Your percentage of total distribution %			9b Total Employee Contributions				
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld	13 State/Payer's state no.	14 State distribution		
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution		

Form **1099-R**

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. CALVERT COUNTY SHERIFF'S DEPARTMENT 18 COUNTY RD 16 LEWSTON ME 04240			1 Gross distribution \$30,567.00			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS
			2a Taxable amount			
			2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>		
			3 Capital gain (included in box 2a).	4 Federal income tax withheld \$3,200.00		
PAYER'S TIN 87-6XXXXXX	RECIPIENT'S TIN 014-00-XXXX		5 Employee contributions/ Designated Roth contributions or \$1,500.00	6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal MICHAEL E DAVENPORT 167 HOLLAND AVE YC YS YZIP			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %	
			9a Your percentage of total distribution %	9b Total Employee Contributions \$110,650.00		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$1,500.00	13 State/Payer's state no. YS 87-9XXXXXX		14 State distribution \$30,567.00
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality		17 Local distribution
Form 1099-R						

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

Medical and dental expenses:

Doctors	\$2,345.00	Ambulance	\$879.70
Dental insurance	\$1,616.00	Hospital	\$4,123.23
Dental crowns	\$2,178.34	Insulin	\$980.00
Prescriptions	\$1,795.57	Hearing aids	\$4,000.00
Medical miles	1,750		

Taxes paid:

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

Interest Paid

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. US BANK NATIONAL ASSOCIATION 4801 FREDERICA ST OWENSBORO KY 42301		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.			
1. Mortgage interest received from payer(s)/borrower(s) *				Copy B For Payer/Borrower The information in boxes 1 through 9 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.	
\$9,539.25					
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2. Outstanding mortgage principal as of 1/1/2021	3. Mortgage origination date		
31-084XXXX	014-00-XXXX	\$289,678.35	03/12/2011		
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. MICHAEL & SOPHIA DAVENPORT 167 HOLLAND AVE YC YS YZIP		4. Refund of overpaid interest	5. Mortgage insurance premiums		
		6. Points paid on purchase of principal residence			
		7. <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.			
9. Number of properties securing the mortgage	10. Other	8. Address or description of property securing mortgage (see Instructions)			
1	PROPERTY TAX \$ 7,135				
Account number (see instructions)					
687209752					
Form 1098					

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

Gifts to Charity:

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

Miscellaneous Deductions:

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

Supplemental Separate Lesson – Broker Statement | Capital Gains/Capital Losses – Davenport

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

<input type="checkbox"/> CORRECTED			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LINCOLN INVESTMENT SERVICES 197 ESSEX AVE JACKSONVILLE FL 32209		Applicable Check Box on Form 8949 1a Description of Property (Example 100 sh. XYZ Co.) 25 SHARES IBM	OMB No. 1545-0715 <div style="text-align: center; font-size: 24pt; font-weight: bold;">2021</div> Form 1099-B
PAYER'S TIN 89-6XXXXXX		RECIPIENT'S TIN 014-00-XXXX	Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MICHAEL E DAVENPORT 167 HOLLAND AVE YC YS YZIP		1b Date acquired 1c Date sold or disposed 08/19/2021	
Account number (see instructions) 4958672		1d Proceeds \$3,569.50	
CUSIP number FATCA filing requirement <input type="checkbox"/>		1e Cost or other basis 1f Accrued Market Discount 1g Wash sale loss disallowed	
14 State Name -----		2 Short term gain or loss <input type="checkbox"/> Long term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	
15 State identification no. -----		3 If checked, proceeds from: Collectables <input type="checkbox"/> QOF <input type="checkbox"/>	
16 State tax withheld -----		4 Federal income tax withheld 5 If checked, noncovered security <input checked="" type="checkbox"/>	
-----		6 Reported to IRS Gross proceeds <input type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>	
-----		7 If checked, loss is not allowed due to amount in 1d <input type="checkbox"/>	
-----		8 Profit or (loss) realized in 2021 on closed contracts 9 Unrealized profit or (loss) on open contracts - 12/31/2021	
-----		10 Unrealized profit or (loss) on open contracts - 12/31/2021 11 Aggregate profit or (loss) on contracts	
-----		12 If checked, basis reported to IRS <input type="checkbox"/>	
-----		13 Bartering	
Form 1099-B			

**Schedule K-1
(Form 1065)**

Department of the Treasury
Internal Revenue Service

2021

For calendar year 2021, or tax year

beginning / / 2020 ending / /

Final K-1 Amended K-1

OMB No. 1545-0123

Partner's Share of Income, Deductions, Credits, etc.

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
76-5XXXXXX

B Partnership's name, address, city, state, and ZIP code
ACME HOLDINGS LLC
PO BOX 1267 BOSTON MA 02110

C IRS Center where partnership filed return ▶ ANDOVER

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
214-00-XXXX

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.
SOPHIA DAVENPORT
167 HOLLAND AVE, YC YS YZIP

G General partner or LLC member-manager Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

I1 What type of entity is this partner? INDIVIDUAL

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	15.0 %	15.0 %
Loss	15.0 %	15.0 %
Capital	15.0 %	15.0 %

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$ 0	\$ 0
Qualified nonrecourse financing	\$ 0	\$ 0
Recourse	\$ 0	\$ 0

Check this box if Item K includes liability amounts from lower tier partnerships.

L **Partner's Capital Account Analysis**

Beginning capital account	\$ 25,555.55
Capital contributed during the year	\$ _____
Current year net income (loss)	\$ 2,843.35
Other increase (decrease) (attach explanation)	\$ _____
Withdrawals & distributions	\$ (500.00)
Ending capital account	\$ 27,898.90

M Did the partner contribute property with a built-in gain or loss?
 Yes No If "Yes," attach statement. See instructions.

N **Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning	\$ _____
Ending	\$ _____

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss)		15 Credits	
2 Net rental real estate income (loss)			
3 Other net rental income (loss)		16 Foreign transactions	
4a Guaranteed payments for services			
4b Guaranteed payments for capital			
4c Total guaranteed payments			
5 Interest income			
6a Ordinary dividends	96.43		
6b Qualified dividends	53.91		
6c Dividend equivalents		17 Alternative minimum tax (AMT) items	
7 Royalties			
8 Net short-term capital gain (loss)			
9a Net long-term capital gain (loss)	(1,045.39)	18 Tax-exempt income and nondeductible expenses	
9b Collectibles (28%) gain (loss)			
9c Unrecaptured section 1250 gain			
10 Net section 1231 gain (loss)			
11 Other income (loss)		19 Distributions	
		20 Other information	
12 Section 179 deduction		A	96.43
13 Other deductions			
14 Self-employment earnings (loss)			

21 More than one activity for at-risk purposes*

22 More than one activity for passive activity purposes*

*See attached statement for additional information.

For IRS Use Only

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

2021 TAX REPORTING STATEMENT

Account No. **812-123456** Customer Service: 800-555-1212
Recipient ID No. **014-**-****** Payer's Fed ID Number: 04-3*****

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

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

Form 1099-DIV *		2021 Dividends and Distributions		Copy B for Recipient (OMB No. 1545-0110)
1a Total ordinary dividends	270.40	7 Foreign tax paid	0.00	
1b Qualified dividends	167.83	8 Foreign country or U.S. possession	N/A	
2a Total capital gain distributions	3,512.09	9 Cash liquidation distributions	0.00	
2b Unrecap. Sec 1250 gain	0.00	10 Noncash liquidation distributions	0.00	
2c Section 1202 gain	0.00	11 Exempt interest dividends	0.00	
2d Collectibles (28%) gain	0.00	12 Specified private activity bond interest dividends	0.00	
3 Nondividend distributions	0.00	13 State	N/A	
4 Federal income tax withheld	0.00	14 State identification no.	N/A	
5 Section 199A dividends	0.00	15 State tax withheld	0.00	
6 Investment expenses	0.00			

Form 1099-INT *		2021 Interest Income		Copy B for Recipient (OMB No. 1545-0112)
1 Interest income	43.13	10 Market discount	0.00 #	
2 Early withdrawal penalty	0.00	11 Bond premium	0.00 #	
3 Interest on U.S. savings bonds and Treas. obligations	0.00	12 Bond premium on U.S. Treasury obligations	0.00 #	
4 Federal income tax withheld	0.00	13 Bond premium on tax-exempt bond	0.00 #	
5 Investment expenses	0.00	14 Tax-exempt and tax credit bond CUSIP no.	N/A	
6 Foreign tax paid	0.00	15 State	N/A	
7 Foreign country or U.S. possession	N/A	16 State identification no.	N/A	
8 Tax-exempt interest	0.00	17 State tax withheld	0.00	
9 Specified private activity bond interest	0.00			

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

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

2021 TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. **312-123456** Customer Service: 800-555-1212
 Recipient ID No. **014-**-****** Payer's Fed ID Number: 04-3*****

Form 1099-MISC * 2021 Miscellaneous Income Copy 8 for Recipient (OMB No. 1545-0115)

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

Summary of 2021 Original Issue Discount

1 Original issue discount for 2021 0.00 **	8 Original issue discount on U.S. Treasury obligations 0.00 **
2 Other periodic interest 0.00 **	9 Investment expenses 0.00 **
4 Federal income tax withheld 0.00 **	10 bond premium 0.00 **
5 Market discount 0.00 **	11 Tax-exempt OID 0.00 **
6 Acquisition premium 0.00 **	

** Amounts of original issue discount are individually individually to the IRS. This summary contains only reportable amounts. Refer to the 2021 Original Issue Discount section of this statement for all details.

Summary of 2021 Proceeds From Broker and Barter Exchange Transactions

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

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

Training Exercise – Davenport

2021 TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. 312-123456 Customer Service: 800-555-1212

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

Summary of 2021 Supplemental Information Not Reported to the IRS

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

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

2021 TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

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

FORM 1099-B*

2021 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB No. 1545-0715

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

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

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

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

2021 TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

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

FORM 1099-B*

2021 Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB No. 1545-0715

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

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

1a Description of property, Stock or Other Symbol, CUSIP	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis (b)	1f Accrued Market Discount	1g Wash Sale Loss Disallowed	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State Tax Withheld
GO GETTER FUND, GGTIX, 98765432										
Sale	546.232	07/25/17	02/15/21	25,072.05	22,663.16			2,408.89		
Sale	27.348	08/03/17	02/15/21	1,255.27	1,108.70			146.57		
Subtotals				26,327.32	23,771.86					
TOTALS				26,327.32	23,771.86	0.00	0.00		0.00	
								2,555.46		
								0.00		

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

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

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

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

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

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

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

2021 SUPPLEMENTAL INFORMATION

MICHAEL & SOPHIA DAVENPORT

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

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

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

Details of 1099-DIV Transactions

Total Ordinary Dividends and Distributions Detail

Description, Symbol, CUSIP									
Date	1a Total Ordinary Dividends (includes 1b and 5)	Dividend Distributions	Short-Term Capital Gains	1b Qualified Dividends	5 Section 199A Dividends	11 Exempt Interest Dividends	12 Specified Private Activity Bond Interest Dividends	7 Foreign Tax Paid	
GLOBAL GROWTH CL A, GGAIX, 123456789									
12/06/21	270.40		102.57	167.83					
TOTALS	270.40	0.00	102.57	167.83	0.00	0.00	0.00	0.00	0.00

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

To see the 2021 State Percentages of Tax-Exempt Income for Sonic Federal Tax-Exempt Funds or the Percentage of Income from U.S. Government Securities for applicable Sonic Funds, visit Sonic.com/fundtaxinfo.

Total Capital Gains Distributions Detail

Description, Symbol, CUSIP					
Date	2a Total Capital Gain Distr. (m)	Capital Gain Distributions Subject to Applicable Rate (m)	2b Unrecaptured Section 1250 Gain	2c Section 1202 Gain	2d Collectibles (28%) Gain
SONIC PORT A, SONIX, 23456789					
09/13/21		1,055.99	1,055.99		
12/06/21		662.06	662.06		
Subtotals		1,718.05	1,718.05		
GLOBAL GROWTH CL A, GGAIX, 123456789					
12/06/21		1,794.04	1,794.04		
TOTALS		3,512.09	3,512.09	0.00	0.00

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

2021 SUPPLEMENTAL INFORMATION

MICHAEL & SOPHIA DAVENPORT

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

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

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

Details of 1099-INT Transactions

Interest Income Details, Taxable Obligations

Description, Symbol, CUSIP	1 Interest Income	6 Foreign Tax Paid	11 Bond Premium	Noncovered Bond Premium	10 Market Discount	Noncovered Market Discount
CASH, SCASH, 345678912						
01/31/21	2.65					
02/28/21	3.29					
03/29/21	6.59					
04/30/21	8.11					
05/31/21	6.30					
06/28/21	3.90					
07/31/21	0.22					
08/30/21	0.22					
09/30/21	0.22					
10/31/21	0.28					
11/29/21	2.68					
12/31/21	8.67					
Subtotals	43.13					
TOTALS	43.13	0.00	0.00	0.00	0.00	0.00

Important Tax Return Document Enclosed.

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

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

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

1. Your first name JANICE	M.I. B	Last name EVANS	Daytime telephone number 295-555-1234	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name CARL	M.I. L	Last name BRYANT	Daytime telephone number 295-565-3467	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 8705 SOMERSBY WAY		Apt #	City YOUR CITY	State YOUR STATE
4. Your Date of Birth JAN 15, 1958		5. Your job title RETIRED TEACHER		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth JUL 8, 1945		8. Your spouse's job title INSPECTOR		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Last year, was your spouse:		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

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

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
TERRI THOMAS	MAY 8, 2016	GRANDCHILD	12	Y	Y	S	N	N		
YVONNE BRYANT	MAR 13, 1997	DAUGHTER	12	Y	Y	S	Y	N		
PENNY EVANS	MAR 17, 1952	SISTER	10	Y	Y	S	N	N		

Check appropriate box for each question in each section

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

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

User Notes

This exercise is for Instructors to use in a classroom setting and covers many (but not all) of the core subjects required to pass the IRS Advanced Exam. It also addresses common issues encountered at sites. This one inclusive exercise presents tax topics line-by-line in (the old) Form 1040 sequence. Guidance on using this return in the classroom is in the *Instructor's Guide for Using the NTTC Workbook*.

Do not attempt this exercise on your own. Certain information is missing or inconsistent. You need to interview the Instructor to get all the information necessary to prepare the return. Consult with your Instructor.

Social Security

015-XX-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

JANICE BALE
EVANS

For Tax Training Purposes Only

Social Security

115-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

CARL LEONARD
BRYANT

For Tax Training Purposes Only

Social Security

215-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

TERRENCE JAMES
THOMAS

For Tax Training Purposes Only

Social Security

315-00-XXXX

THIS NUMBER HAS BEEN ESTABLISHED FOR

YVONNE ANNE
BRYANT

For Tax Training Purposes Only

Social Security

415-00-XXXX


THIS NUMBER HAS BEEN ESTABLISHED FOR

PENELOPE ANNE
EVANS

For Tax Training Purposes Only

Driver's License (Tax Training Only)


License No. 20210603140955
Name and Address
CARL L BRYANT
8705 SOMERSBY WAY
YC, YS, YZIP



Birth Date 07/08/1945
Issue Date 06/18/2021 Expiration Date 06/18/2026

Driver's License (Tax Training Only)

License No. 20200518154755
Name and Address
JANICE BALE EVANS
8705 SOMERSBY WAY
YC, YS, YZIP



Birth Date 01/15/1958
Issue Date 12/26/2020 Expiration Date 12/26/2025

JANICE BALE EVANS
CARL L BRYANT
8705 SOMERSBY WAY
YC, YS, YZIP


1234


PAY TO THE _____ \$ _____
ORDER OF _____
DOLLARS

YOUR BANK
ADDRESS
CITY, STATE ZIP

For _____
325070760 987123654 **1234**

Wages

a. Employee's social security number 015-XX-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 25-5XXXXXX		1. Wages, tips, other compensation \$23,010.27		2. Federal income tax withheld \$2,100.00			
c. Employer's name, address, and ZIP code JEFFERSON COUNTY SCHOOL DISTRICT 12210 ROBIN ROAD INDIANAPOLIS IN 46204		3. Social security wages \$24,010.27		4. Social security tax withheld \$1,488.64			
		5. Medicare wages and tips \$24,010.27		6. Medicare tax withheld \$348.15			
		7. Social security tips		8. Allocated tips			
d. Control number 458702		9.		10. Dependant care benefits \$1,000.00			
e. Employee's first name and initial Employee's address and ZIP code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 E \$1,000.00			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b. DD \$4,734.53			
		14. Other FSA 480.00		12c.			
				12d.			
15. State YS	Employer's state ID number 216XXXXXX	16. State wages, tips, etc. \$23,010.27	17. State income tax 1,251.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

a. Employee's social security number 115-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 25-6XXXXXX		1. Wages, tips, other compensation \$13,641.85		2. Federal income tax withheld \$1,328.00			
c. Employer's name, address, and ZIP code PETROLEUM OIL & GAS 624 KASPAR DRIVE INDIANAPOLIS IN 46204		3. Social security wages \$13,641.85		4. Social security tax withheld \$845.79			
		5. Medicare wages and tips \$13,641.85		6. Medicare tax withheld \$197.81			
		7. Social security tips		8. Allocated tips			
d. Control number 485207		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 W \$500.00			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b.			
		14. Other BONUS 1,000.00		12c.			
				12d.			
15. State YS	Employer's state ID number 312XXXXXX	16. State wages, tips, etc. \$13,641.85	17. State income tax 614.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

AGI \$ _____ Refund Monitor \$ _____

Interest

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. BAKER FINANCIAL SERVICES PO BOX 237 JACKSONVILLE FL 32209		Payer's RTN (optional)		OMB No. 1545-0112 2021 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
PAYER'S TIN 25-7XXXXXX		RECIPIENT'S TIN 115-00-XXXX		1 Interest income \$238.00		
				2 Early withdrawal penalty \$23.00		
				3 Interest on US Savings Bonds and Treas. obligations		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		4 Federal income tax withheld		5 Investment expenses		
		6 Foreign Tax Paid		7 Foreign Country or US possession		
		8 Tax exempt interest \$45.00		9 Specified private activity bond interest		
		10 Market Discount		11 Bond Premium \$83.00		
		12 Bond premium on Treasury obligations		13 Bond Premium on tax-exempt bond		
		FATCA filing requirement <input type="checkbox"/>				
Account number (see instructions) 237890		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no.	17 State tax withheld
Form 1099-INT						

AGI \$ _____ Refund Monitor \$ _____

Dividends

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. BAKER FINANCIAL SERVICES PO BOX 237 JACKSONVILLE FL 32209		1 Total Ordinary Dividends \$545.89		OMB No. 1545-0110 2021 Form 1099-DIV		Dividends and Distributions Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S TIN 25-7XXXXXX		RECIPIENT'S TIN 115-00-XXXX		1b Qualified Dividends \$256.50		
				2a Total capital gain distr. \$49.78		
				2b Unrecap. Sec. 1250 gain		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		2c Section 1202 gain		2d Collectables (28%) gain		
		3 Nondividend distributions \$16.23		4 Federal income tax withheld		
		5 Section 199A dividends \$126.78		6 Investment expenses		
		7 Foreign Tax Paid \$5.13		8 Foreign Country or US possession		
		9 Cash liquidation distributions		10 Noncash liquidation distribution		
		FATCA filing requirement <input type="checkbox"/>				
Account number (see instructions)		13 State	14 State Identification no.	15 State tax withheld		
Form 1099-DIV						

AGI \$ _____ Refund Monitor \$ _____

Business income

After Janice retired from teaching, she started a small business on September 1, 2021, out of her home typing medical transcripts. She worked for and received a Form 1099-NEC from Heartfelt Medical Center. She also received cash payments from various local doctors. Janice maintained a business ledger and provided a summary of income and expenses.

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. HEARTFELT MEDICAL CENTER 674 WELLNESS RD YC YS YZIP		OMB No. 1545-0116 2021 Form 1099-NEC	Nonemployee Compensation
PAYER'S TIN 25-734XXXX		RECIPIENT'S TIN 015-XX-XXXX	Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP		1 Nonemployee compensation \$1,602.00	
		2 4 Federal income tax withheld	
		FATCA filing requirement <input type="checkbox"/>	
Account number (see instructions)		16 State tax withheld	17 State/Payer's state no.
		18 State income	
Form 1099-NEC			

Income:	Heartfelt Medical Center	\$1,602.00
	Doctors	\$1,375.00
Expenses:	Paper	\$51.34
	Printer cartridge	\$89.49
	Liability insurance	\$300.00
	Advertising	\$92.16

Mileage: Commuting – 0, Business – 654, Other – 6,346. She placed the car in service on 1 September and has a written record of her mileage. They have two vehicles.

Healthcare information: Janice had healthcare from the school system through August 2021. She did not start new health Insurance until 1 January 2022. The school district did not offer subsidized long-term care (LTC) coverage.

AGI \$ _____ Refund Monitor \$ _____

Capital Gain/Loss and Broker Statement

<input type="checkbox"/> CORRECTED					
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LINCOLN INVESTMENTSERVICES 197 ESSEX AVE JACKSONVILLE FL 32209			Applicable Check Box on Form 8949		OMB No. 1545-0715 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div> Form 1099-B
PAYER'S TIN <div style="text-align: center;">89-6XXXXXX</div>			RECIPIENT'S TIN <div style="text-align: center;">015-XX-XXXX</div>		Proceeds From Broker and Barter Exchange Transactions Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP			1a Description of Property (Example 100 sh. XYZ Co.) 25 SHARES ABC STOCK		
Account number (see instructions) 5629851			1b Date acquired 1c Date sold or disposed <div style="text-align: center;">08/19/2021</div>		
CUSIP number FATCA filing requirement <input type="checkbox"/>			1d Proceeds <div style="text-align: center;">\$3,172.00</div>		
14 State Name 15 State identification no. 16 State tax withheld			1e Cost or other basis		
17 Profit or (loss) realized in 2021 on closed contracts			1f Accrued Market Discount 1g Wash sale loss disallowed		
18 Unrealized profit or (loss) on open contracts - 12/31/2021			2 Short term gain or loss <input type="checkbox"/> Long term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		
19 Unrealized profit or (loss) on open contracts - 12/31/2021			3 If checked, proceeds from: Collectables <input type="checkbox"/> QOF <input type="checkbox"/>		
20 If checked, basis reported to IRS <input type="checkbox"/>			4 Federal income tax withheld 5 If checked, noncovered security <input checked="" type="checkbox"/>		
Form 1099-B			6 Reported to IRS Gross proceeds <input type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>		
11 Aggregate profit or (loss) on contracts			7 If checked, loss is not allowed due to amount in 1d <input type="checkbox"/>		
12 If checked, bartering <input type="checkbox"/>			8 Profit or (loss) realized in 2021 on closed contracts 9 Unrealized profit or (loss) on open contracts - 12/31/2021		

Janice and Carl received their broker statement from Sonic Funds. **For this exercise use the same Sonic Funds Broker Statement found in the Davenport Training Exercise.**

AGI \$ _____ Refund Monitor \$ _____

IRA Distributions

Carl has tried unsuccessfully to get Peoples Trust to correct box 7 entry from code 1 to code 7.

<input type="checkbox"/> CORRECTED (if checked)			Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. PEOPLES TRUST COMPANY PO BOX 254 INDIANAPOLIS IN 46201			1 Gross distribution	2021	Form 1099-R	
			2a Taxable amount			\$3,509.00
PAYER'S TIN 26-2XXXXXX			2b Taxable amount not determined. <input checked="" type="checkbox"/> Total Distribution <input type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS	
			3 Capital gain (included in box 2a).			4 Federal income tax withheld \$351.00
RECIPIENT'S TIN 115-00-XXXX		5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP			7 Distribution Code(s)	IRA/ SEP/ SIMPLE		8 Other
			1	<input checked="" type="checkbox"/>		%
9a Your percentage of total distribution %			9b Total Employee Contributions			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld	13 State/Payer's state no.	14 State distribution	
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution	
Form 1099-R						

<input type="checkbox"/> CORRECTED (if checked)			Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. TEACHERS FEDERAL CREDIT UNION 174 WEST PIKE RD YC, YS, YZIP			1 Gross distribution	2021	Form 1099-R	
			2a Taxable amount			\$4,256.36
PAYER'S TIN 35-2XXXXXX			2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input checked="" type="checkbox"/>		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS	
			3 Capital gain (included in box 2a).			4 Federal income tax withheld \$425.00
RECIPIENT'S TIN 015-XX-XXXX		5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP			7 Distribution Code(s)	IRA/ SEP/ SIMPLE		8 Other
			7	<input checked="" type="checkbox"/>		%
9a Your percentage of total distribution %			9b Total Employee Contributions			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld	13 State/Payer's state no.	14 State distribution	
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution	
Form 1099-R						

AGI \$ _____ Refund Monitor \$ _____

Pensions and Annuities

Janice retired in 2021, took a lump sum pension, and rolled it into an IRA.

<input type="checkbox"/> CORRECTED (if checked)			2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. YALE BANK AND TRUST COMPANY TRUSTEE JEFFERSON CO PENSION FUND PO BOX 1674 CHICAGO IL 60601			1 Gross distribution \$234,975.00		
			2a Taxable amount		
			2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input checked="" type="checkbox"/>	
			3 Capital gain (included in box 2a).	4 Federal income tax withheld	
PAYER'S TIN 27-2XXXXXX	RECIPIENT'S TIN 015-XX-XXXX		5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP			7 Distribution Code(s) G	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.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld	13 State/Payer's state no.	14 State distribution
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution
Form 1099-R					

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

This information is being furnished to the IRS

<input type="checkbox"/> CORRECTED (if checked)			2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ALPINE PENSION FUND 7588 PEACHTREE ST ATLANTA GA 30301			1 Gross distribution \$13,456.00		
			2a Taxable amount		
			2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>	
			3 Capital gain (included in box 2a).	4 Federal income tax withheld \$1,374.00	
PAYER'S TIN 94-1XXXXXX	RECIPIENT'S TIN 115-00-XXXX		5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %
			9a Your percentage of total distribution %	9b Total Employee Contributions \$10,013.45	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld	13 State/Payer's state no.	14 State distribution
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution
Form 1099-R					

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

This information is being furnished to the IRS

AGI \$ _____ Refund Monitor \$ _____

Rents/Royalties (Schedule E)

Carl and Janice rent space on an empty parcel they own to a beekeeper/honey producer.

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. JERRY'S LOCAL HONEY 142 COUNTY RD 13 YC, YS, YZIP		1 Rents \$800.00	OMB No. 1545-0115 2021 Form 1099-MISC		Miscellaneous Income Copy B For Recipient
		2 Royalties			
		3 Other Income	4 Federal income tax withheld		
PAYER'S TIN 44-5XXXXXX	RECIPIENT'S TIN 015-XX-XXXX	5 Fishing boat proceeds	6 Medical and health care payments		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP		7 Nonemployee Compensation	8 Substitute payments in lieu of dividends or interest		
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale > <input type="checkbox"/>	10 Crop Insurance proceeds		
		11	12		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld	17 State/Payer's state no.	18 State income	
Form 1099-MISC					

AGI \$ _____ Refund Monitor \$ _____

Unemployment benefits

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE UNEMPLOYMENT COMMISSION 36 COUNTY PLAZA YC, YS, YZIP		1 Unemployment compensation \$1,250.00	OMB No. 1545-0120 2021 Form 1099-G		Certain Government Payments Copy B For Recipient
		2 State or local income tax refunds, credits or offsets			
		PAYER'S TIN 13-5XXXXXX		RECIPIENT'S TIN 115-00-XXXX	
RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		5 RTAA payments	6 Taxable grants		
		7 Agriculture payments	8 If checked, box 2 is trade or business income > <input type="checkbox"/>		
		9 Market gain			
Account number (see instructions)		10. State	10b State identification no.	11 State income tax withheld	
Form 1099-G					

AGI \$ _____ Refund Monitor \$ _____

Social Security

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT																									
2021 <input type="radio"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="radio"/> SEE THE REVERSE FOR MORE INFORMATION.																									
Box 1. Name CARL LEONARD BRYANT	Box 2. Beneficiary's Social Security 115-00-XXXX																								
Box 3. Benefits Paid in 2021 \$14,672.80	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$14,672.80																							
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">DESCRIPTION OF AMOUNT IN BOX 3</th> <th style="width: 50%;"></th> </tr> </thead> <tbody> <tr> <td>Paid by check or direct deposit</td> <td style="text-align: right;">\$11,690.80</td> </tr> <tr> <td>Medicare Part B premiums deducted from your benefits</td> <td style="text-align: right;">\$1,782.00</td> </tr> <tr> <td>Medicare Prescription Drug premiums (Part D) deducted from your benefits</td> <td></td> </tr> <tr> <td>Total Additions</td> <td style="text-align: right;">\$2,982.00</td> </tr> <tr> <td>Benefits for 2021</td> <td style="text-align: right;">\$14,672.80</td> </tr> <tr> <td>Benefits for 2020</td> <td></td> </tr> <tr> <td>Benefits for 2019</td> <td></td> </tr> <tr> <td>Benefits for 2018</td> <td></td> </tr> </tbody> </table>		DESCRIPTION OF AMOUNT IN BOX 3		Paid by check or direct deposit	\$11,690.80	Medicare Part B premiums deducted from your benefits	\$1,782.00	Medicare Prescription Drug premiums (Part D) deducted from your benefits		Total Additions	\$2,982.00	Benefits for 2021	\$14,672.80	Benefits for 2020		Benefits for 2019		Benefits for 2018		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 100%;">DESCRIPTION OF AMOUNT IN BOX 4</th> </tr> </thead> <tbody> <tr> <td>Box 6. Voluntary Federal Income Tax Withheld \$1,200.00</td> </tr> <tr> <td>Box 7. Address CARL LEONARD BRYANT 8705 SOMERSBY WAY YC, YS, YZIP</td> </tr> <tr> <td>Box 8. Claim Number (use this number if you need to contact SSA) 115-00-XXXXA</td> </tr> </tbody> </table>		DESCRIPTION OF AMOUNT IN BOX 4	Box 6. Voluntary Federal Income Tax Withheld \$1,200.00	Box 7. Address CARL LEONARD BRYANT 8705 SOMERSBY WAY YC, YS, YZIP	Box 8. Claim Number (use this number if you need to contact SSA) 115-00-XXXXA
DESCRIPTION OF AMOUNT IN BOX 3																									
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Box 6. Voluntary Federal Income Tax Withheld \$1,200.00																									
Box 7. Address CARL LEONARD BRYANT 8705 SOMERSBY WAY YC, YS, YZIP																									
Box 8. Claim Number (use this number if you need to contact SSA) 115-00-XXXXA																									
Form SSA-1099-SM																									

AGI \$ _____ Refund Monitor \$ _____

Other income

<input type="checkbox"/> CORRECTED (if checked)				OMB No 1545-0238
PAYER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code STATE LOTTERY COMMISSION 578 DOLLAR TREE AVE YC, YS, YZIP		1. Reportable winnings \$2,000.00	2. Date won 06/28/2021	2021 Form W2-G Certain Gambling Winnings
PAYER'S Federal identification number Payer's Telephone number 86-0XXXXXX 800-555-1212		3. Type of wager LOTTERY	4. Federal income tax withheld \$200.00	
WINNER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code JANICE BALE EVANS 8705 SOMERSBY WAY YC, YS, YZIP		5. Transaction 7. Winnings from identical wagers	6. Race 8. Cashier	
9. Winner's taxpayer identification no. 015-XX-XXXX		10. Window	11. First I.D.	This information is being furnished to the Internal Revenue Service Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
13. State/Payer's state identification no.		12. Second I.D.	14. State Winnings	
15. State income tax withheld		16. Local Winnings	17. Local income tax withheld	
18. Name of locality		Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.		
Signature > _____		Date > _____		
Form W-2G				

<input type="checkbox"/> CORRECTED (if checked)			
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. CHASE CARD SERVICES PO BOX 17799 WILMINGTON DE 19850-7799		1 Date of Identifiable Event 12/01/2021	OMB No. 1545-1424 2021 Form 1099-C
		2 Amount of debt discharged \$1,834.89	
		3 Interest if included in Box 2 \$237.16	
CREDITOR'S TIN 76-5XXXXXX		DEBTOR'S TIN 015-XX-XXXX	
DEBTOR'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal code JANICE EVANS/CARL BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		4 Debt description CREDIT CARD	
Account number (see instructions) XXXX-XXXX-XXXX-2398		5 If checked, the debtor was personally liable for repayment of this debt <input checked="" type="checkbox"/>	
		6 Identifiable Event Code	7 Fair market value of property
Form 1099-C			

Cancellation of Debt

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

AGI \$ _____ Refund Monitor \$ _____

Adjustments:
 Educator Expenses: Janice purchased \$214.67 of supplies for her classroom.
 Health Saving Account Deduction: Enter information recorded on the I&I Sheet during the interview.

<input type="checkbox"/> CORRECTED (if checked)			
TRUSTEE'S/PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. AMERICAN BANK PO BOX 167 CHICAGO IL 60601		OMB No. 1545-1517 2021 Form 1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
PAYER'S TIN 27-453XXXX	RECIPIENT'S TIN 115-00-XXXX	1 Gross Distribution \$1,450.00	
RECIPIENT'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		3 Distribution Code	4 FMV on date of death
Account number (see instructions) 239-000045B		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>	
Form 1099-SA			

Copy B For Recipient
 This information is being furnished to the IRS.

Alimony Paid: Carl paid \$3,600 to his ex-spouse. Her SSN is 615-00-XXXX
 IRA Contribution: Janice contributed \$3,500 to her traditional IRA
 Student Loan Interest: Enter amount recorded on I&I Sheet during interview.

AGI \$ _____ Refund Monitor \$ _____

Itemized Deductions

Carl and Janice provide a summary of expenses that include medical expenses they paid for Janice's sister, who was hospitalized after a fall. Medicare did not reimburse her sister's expenses.

Medical and dental expenses

Doctor bills (Penny).....	\$1,289.00
Ambulance	\$950.30
Hospital (Penny).....	\$3,538.45
Wheelchair (Penny).....	\$1,789.56
Dental insurance	\$1,135.00
Dental bills	\$1,300.00
Prescription co-pays.....	\$1,795.27
Hearing aids (Carl).....	\$2,900.30
Long-term care insurance premiums (Janice)	\$2,450.00
Counseling program to stop smoking.....	\$800.00
Medical miles	1,795

Taxes paid

Property tax (main home).....	\$4,900.76
Property tax (parcel of land).....	\$798.00
Personal property tax (value based).....	\$389.00
Sales tax (used car for Yvonne).....	\$1,390.00
Use your state and local tax rate for sales tax.	

Gifts to Charity

St Paul's Church	\$2,500.00
Millsap Chamber of Commerce	\$50.00
Millsap County Elementary School	\$100.00
National Cancer Society	\$200.00
Salvation Army (clothing).....	\$475.00

Gambling Losses (lottery tickets)..... \$212.00

Interest Paid

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1098	Mortgage Interest Statement
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. US BANK NATIONAL ASSOCIATION 4801 FREDERICA ST OWENSBORO KY 42301		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.			
RECIPIENT'S/LENDER'S TIN 31-084XXXX		PAYER'S/BORROWER'S TIN 015-XX-XXXX		Copy B For Payer/Borrower The information in boxes 1 through 9 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.	
1. Mortgage interest received from payer(s)/borrower(s) * \$5,367.49		2. Outstanding mortgage principal as of 1/1/2021 \$120,678.34			
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. JANICE EVANS & CARL BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		4. Refund of overpaid interest		5. Mortgage insurance premiums	
9. Number of properties securing the mortgage		10. Other PROPERTY TAX: \$4900.76		6. Points paid on purchase of principal residence	
Account number (see instructions)		8. Address or description of property securing mortgage (see Instructions)		7. <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or or the address or description is entered in box 8.	
Form 1098					

AGI \$ _____ Refund Monitor \$ _____

Credit for Child and Dependent Care

RECEIPT	Tiny Tots Day Care 1532 Essex Street YC, YS, YZIP 727-365-3278		EIN: 56-9XXXXXX
			Date: December 20, 2021
	Received from	Carl Bryant	\$ 4,200.00
	Forty two Hundred and ^{NO} / ₁₀₀		Dollars
For	After school daycare for Terri Thomas		
Amount of account	<input type="text"/>	<input type="checkbox"/> Cash	
This payment	<input type="text"/>	<input type="checkbox"/> Check	
Balance due	<input type="text"/>	<input type="checkbox"/> Money Order	
			<i>Nancy Wilson</i>

AGI \$ _____ Refund Monitor \$ _____

Education Benefits

<input type="checkbox"/> CORRECTED (if checked)			
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number NORTHERN KENTUCKY UNIVERSITY NUNN DRIVE FOUNDERS HALL STE 500 HIGHLAND HEIGHTS KY 41076		1 Payments received for qualified tuition and related expenses \$7,750.00 2	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div> Form 1098-T
FILER'S employer identification no. 46-9XXXXXX	STUDENT'S TIN 315-XX-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 2021. <input type="checkbox"/>	<div style="font-weight: bold;">Copy B For Student</div> This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code YVONNE BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		4 Adjustments made for a prior year 5 Scholarships or grants \$5,000.00	
Service Provider/Acct No. (see instr.)		6 Adjustments to scholarships or grants for a prior year 7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2022. > <input type="checkbox"/>	
8. Checked if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/> 10 Ins. contract reimb./refund	
Form 1098-T			

Janice tells you that she took an on-line course on medical terminology to improve her skills for her small business. The course was purchased from Corexcel, 201 Webster Bldg, 3411 Silverside Road, Wilmington, DE 19810. She paid \$495.00 for the course.

AGI \$ _____ Refund Monitor \$ _____

Additional Tax on IRAs, etc.

Complete Form 5329 if appropriate.

Estimated Payments

Enter the amount of estimated payments recorded on the I/I Sheet during the interview.

Advanced Child Tax Credit

Enter the amount recorded on the I&I sheet during the interview.

Economic Impact Payment

Enter the amount recorded on the I&I sheet during the interview.

AGI \$ _____ Refund Monitor \$ _____

Intake/Interview & Quality Review Sheet

You will need:

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

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

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

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

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

1. Your first name SEE SOCIAL SECURITY CARD		M.I.	Last name SEE SOCIAL SECURITY CARD		Daytime telephone number 904-567-1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name		M.I.	Last name		Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 143 CONCORD LANE				Apt #	City YOUR CITY	State YOUR STATE	ZIP code YOUR ZIP
4. Your Date of Birth 8/3/61	5. Your job title SEE EXERCISE NOTES		6. Last year, were you:		a. Full-time student	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
		b. Totally and permanently disabled		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	c. Legally blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:		a. Full-time student	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		b. Totally and permanently disabled		<input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure							
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status? Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

a. If Yes, Did you get married in 2021? Yes No

b. Did you live with your spouse during any part of the last six months of 2021? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death **SEE EXERCISE NOTES**

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example, son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
AMY HARRIS	5/4/1996	DAUGHTER	12	Y	Y	S	?	?					

User Notes

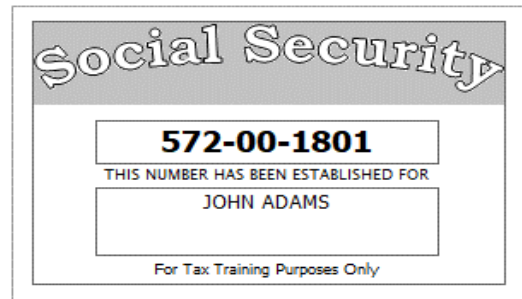
The following five exercises focus on specific tax topics. They all use the same personal information from page 1 of the I/I Sheet on the preceding page. See the interview notes for additional information. **Amy Harris lives with the taxpayer and her SSN is 586-00-1800.** Assume that the taxpayer’s answers to all questions on page 2 of the I/I Sheet and your interview match the tax documents provided. No taxpayer bought health insurance from the Marketplace. All want refunds mailed to them. They understand, speak, and read English very well. They are not disabled or veterans unless stated otherwise in the interview notes. Assume they all received a \$1,400 Economic Impact Payment 3 for themselves and eligible dependents.

John Adams – Basic income

Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

John’s wife died in 2015. John is an electrician employed by a construction company. He was laid off for two months, received unemployment and cashed in a certificate of deposit to help pay bills. His daughter Amy is totally and permanently disabled. His 2019 earned income was \$29,950.



a. Employee's social security number 572-00-1801		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 94-3XXXXXX		1. Wages, tips, other compensation \$30,500.00		2. Federal income tax withheld \$3,400.00			
c. Employer's name, address, and ZIP code WALKER CONSTRUCTION 12 COLUMBIA PIKE FAIRFAX VA 22030		3. Social security wages \$31,500.00		4. Social security tax withheld \$1,953.00			
		5. Medicare wages and tips \$31,500.00		6. Medicare tax withheld \$456.75			
		7. Social security tips		8. Allocated tips			
d. Control number 239063		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code JOHN ADAMS 143 CONCORD LANE YC/YS/YZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$1,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$3,980.00			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 943XXXXXX	16. State wages, tips, etc. \$30,500.00	17. State income tax 1,679.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NAVY FEDERAL CREDIT UNION PO BOX 3000 MERRIFIELD VA 22119		Payer's RTN (optional)		OMB No. 1545-0112		2021 Form 1099-INT	Interest Income
		1 Interest income \$265.87					
PAYER'S TIN 53-011XXXX		RECIPIENT'S TIN 572-00-1801		2 Early withdrawal penalty \$27.00		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
				3 Interest on US Savings Bonds and Treas. obligations			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code JOHN ADAMS 143 CONCORD LANE YC/YS/YZIP		4 Federal income tax withheld		5 Investment expenses			
		6 Foreign Tax Paid		7 Foreign Country or US possession			
		8 Tax exempt interest		9 Specified private activity bond interest			
		10 Market Discount		11 Bond Premium			
		FATCA filing requirement <input type="checkbox"/>		12 Bond premium on Treasury obligations		13 Bond Premium on tax-exempt bond	
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no.	17 State tax withheld	
Form 1099-INT							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE UNEMPLOYMENT COMMISSION 1 GOVERNMENT CIR YC, YS, YZIP		1 Unemployment compensation \$3,250.00		OMB No. 1545-0120		2021 Form 1099-G	Certain Government Payments
		2 State or local income tax refunds, credits or offsets					
PAYER'S TIN 91-6XXXXXX		RECIPIENT'S TIN 572-00-1801		. Box 2 amount is for tax year		4 Federal income tax withheld \$325.00	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 Street address City or town, state or province, country, ZIP or foreign postal code JOHN ADAMS 143 CONCORD LANE YC/YS/YZIP		5 RTAA payments		6 Taxable grants			
		7 Agriculture payments		8 If checked, box 2 is trade or business income > <input type="checkbox"/>			
		9 Market gain					
Account number (see instructions)		10. State	10b State identification no.	11 State income tax withheld			
Form 1099-G							

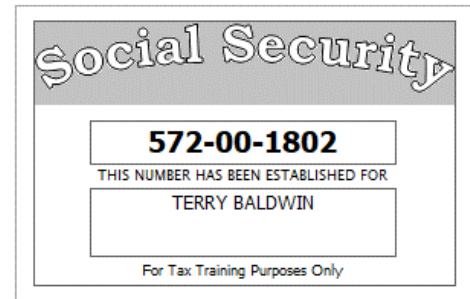
Terry Baldwin – Self-Employment

Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

Terry's wife died in 2016. Terry is a self-employed painter. He paints businesses and private homes. His business's name is Baldwin Painting. He uses his home address for his business. His daughter Amy earned over \$10,000 last year and provides over half of her support. She is not disabled.

Terry received 1099-NEC forms for two restaurants he painted while they were shut down during the pandemic. In addition, Terry also received cash payments for painting several private residences for which he has records documenting \$30,675 in receipts. His earned income in 2019 was \$27,679.



<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. JANE'S CAFE 35 WEST ELM ST YC YS YZIP		OMB No. 1545-0116 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div> Form 1099-NEC	Nonemployee Compensation
PAYER'S TIN 43-5XXXXXX		RECIPIENT'S TIN 572-00-1802	Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code TERRY BALDWIN 143 CONCORD LANE YC/YS/YZIP		1 Nonemployee compensation <div style="text-align: center; font-size: 1.2em;">\$3,200.00</div>	
FATCA filing requirement <input type="checkbox"/>		2 4 Federal income tax withheld	
Account number (see instructions)		16 State tax withheld <hr style="border-top: 1px dashed black;"/>	
		17 State/Payer's state no.	18 State income <hr style="border-top: 1px dashed black;"/>
Form 1099-NEC			

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ALICE'S BISTRO 234 FALCON DR YC YS YZIP		OMB No. 1545-0116 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div> Form 1099-NEC	Nonemployee Compensation
		1 Nonemployee compensation <div style="text-align: center; font-weight: bold;">\$5,500.00</div>	Copy B For Recipient <small>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</small>
PAYER'S TIN <div style="text-align: center;">54-3XXXXXX</div>	RECIPIENT'S TIN <div style="text-align: center;">572-00-1802</div>	2	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code TERRY BALDWIN 143 CONCORD LANE YC/YS/YZIP		4 Federal income tax withheld	
		FATCA filing requirement <input type="checkbox"/>	
Account number (see instructions)	16 State tax withheld	17 State/Payer's state no.	18 State income
Form 1099-NEC			

He has a ledger documenting all expenses that he has summarized as follows:

Paint	\$8,745	Painting tools and supplies	\$598	License	\$95
Liability insurance	\$478	Health insurance (self)	\$3,400	Advertising	\$350
Business cards	\$42	Business Phone	\$695	Website	\$317
Personalized coveralls	\$250				

Terry has a truck that he put in service on 2 May 1998. He has detailed records showing:

1,968 business miles, 5,900 commuting miles, 9,546 other miles

He made four quarterly estimated tax payments of \$1,650 each for TY2021.

Karen Chambers –Retirement Income

Interview Notes

Refer to the common I/I Sheet page 1 for personal information. Karen’s husband died in 2019.

Karen is a retired Navy Chief Petty Officer. After retiring in 2000 with 20 years in the Navy, she became a police officer. After becoming disabled in the line of duty, she started receiving her disability pension on 1 July 2015. She also started receiving Social Security disability in 2016.

She has health care coverage from TRICARE with premiums deducted from her military retirement. The early retirement age for the police department is age 62. Her daughter Amy moved in with Karen (in 2019, after Karen’s husband died) to help take care of her. Karen provides most of Amy’s support, but Amy does part-time work and earned \$7,000 last year.



<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. DEFENSE FINANCE AND ACCOUNTING SERVICE US MILITARY RETIRED PAY 8899 E 56TH STREET INDIANAPOLIS IN 46249-1200		1 Gross distribution \$27,117.00			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS		
		2a Taxable amount \$27,117.00	2b Taxable amount not determined. <input type="checkbox"/>				Total Distribution <input type="checkbox"/>
		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$3,900.00				
PAYER'S TIN 34-0727612	RECIPIENT'S TIN 572-00-1803	5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal KAREN CHAMBERS 143 CONCORD LANE YC, YS, YZIP		7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %			
		9a Your percentage of total distribution %		9b Total Employee Contributions			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$987.00	13 State/Payer's state no. YS 841XXXXXX	14 State distribution \$27,117.00		
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution		
Form 1099-R							

Box 12 is \$0.00 for those states that do not tax military pensions.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
2021			
<input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name KAREN CHAMBERS		Box 2. Beneficiary's Social Security 572-00-1803	
Box 3. Benefits Paid in 2021 \$12,345.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$12,345.00	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit \$11,845.00			
Medicare Part B premiums deducted from your benefits \$0.00			
Medicare Prescription Drug premiums (Part D) deducted from your benefits \$0.00			
Total Additions \$12,345.00			
Benefits for 2021 \$12,345.00		Box 6. Voluntary Federal Income Tax Withheld \$500.00	
Benefits for 2020		Box 7. Address KAREN CHAMBERS 143 CONCORD LANE YC, YS, YZIP	
Benefits for 2019		Box 8. Claim Number (use this number if you need to contact SSA) 572-00-1803A	
Benefits for 2018			
Form SSA-1099-SM			

<input type="checkbox"/> CORRECTED (if checked)		2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. MAYBERRY SHERIFF'S DEPARTMENT 1 HOLLOW TREE RD YC, YS, YZIP		1 Gross distribution \$23,650.00			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS	
		2a Taxable amount	Total Distribution <input type="checkbox"/>			
		2b Taxable amount not determined. <input checked="" type="checkbox"/>				
		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$1,450.00			
PAYER'S TIN 21-8XXXXXX	RECIPIENT'S TIN 572-00-1803	5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal KAREN CHAMBERS 143 CONCORD LANE YC, YS, YZIP		7 Distribution Code(s) 3	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %		
		9a Your percentage of total distribution %	9b Total Employee Contributions \$86,500.00			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$875.00	13 State/Payer's state no. YS 218XXXXXX		14 State distribution \$23,650.00
Account number (see instructions)	Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution		
Form 1099-R						

Ronald Davis – Investment Income

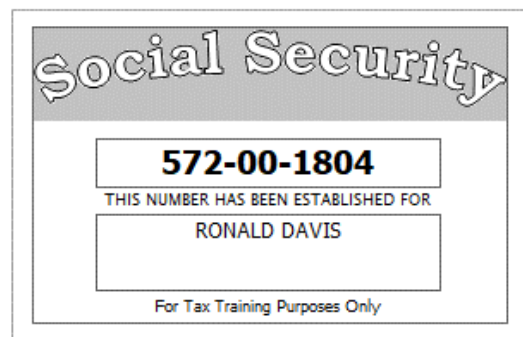
Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

Ronald's wife, Alicia Davis, died on 5 January 2021. Her SSN is 572-00-1814 and she was born on 6 May 1963. She was not blind or disabled. Alicia had no income in 2021. Ronald retired in July 2012, after teaching elementary school for 32 years. He supplements his retirement income with his investment earnings. His daughter, Amy, is the manager of a local business, earns over \$30,000, and provides her own support.

Ronald said that in 1986 he received a substantial inheritance that he invested. He now supplements his retirement income with his investment earnings.

Ronald received 63 shares of Long Holdings as part of his inheritance which he sold last year. He is not sure of the basis. He calls his broker and the broker does some research and calls him back stating the price per share was \$150 on the date of death.



<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. DUVAL COUNTY SCHOOL DISTRICT 24 EDUCATION DR YC, YS, YZIP		1 Gross distribution \$26,017.00				Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS		
		2a Taxable amount \$25,089.00						
		2b Taxable amount not determined. <input type="checkbox"/>		Total Distribution <input type="checkbox"/>				
		3 Capital gain (included in box 2a).		4 Federal income tax withheld \$2,945.00				
PAYER'S TIN 84-3XXXXXX		RECIPIENT'S TIN 572-00-1804		5 Employee contributions/ Designated Roth contributions or \$928.00			6 Net unrealized appreciation in employer's securities	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal RONALD DAVIS 143 CONCORD LANE YC, YS, YZIP		7 Distribution Code(s) 7		IRA/ SEP/ SIMPLE <input type="checkbox"/>			8 Other %	
		9a Your percentage of total distribution %		9b Total Employee Contributions				
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		FATCA filing requirement <input type="checkbox"/>		12 State tax withheld \$1,159.00		
				13 State/Payer's state no. YS 843XXXXXX		14 State distribution \$25,089.00		
Account number (see instructions)		Date of payment		15 Local tax withheld		16 Name of locality		
						17 Local distribution		
Form 1099-R								

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-DIV		Dividends and Distributions		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. GRANT INVESTMENT SERVICES 2121 ESSEX PKWY PITTSBURG PA 15219		1 Total Ordinary Dividends \$4,365.78				Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
		1b Qualified Dividends \$3,278.29						
		2a Total capital gain distr. \$2,167.50		2b Unrecap. Sec. 1250 gain				
PAYER'S TIN 43-3XXXXXX		RECIPIENT'S TIN 572-00-1804		2c Section 1202 gain			2d Collectables (28%) gain	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code RONALD DAVIS 143 CONCORD LANE YC, YS, YZIP		3 Nondividend distributions \$323.19		4 Federal income tax withheld			5 Section 199A dividends \$1,034.89	
		7 Foreign Tax Paid \$89.49		8 Foreign Country or US possession VARIOUS			6 Investment expenses \$750.00	
		9 Cash liquidation distributions		10 Noncash liquidation distribution		11 Exempt-Interest dividends \$619.37		
		FATCA filing requirement <input type="checkbox"/>		12 Specified private activity bond interest dividends				
Account number (see instructions)		13 State		14 State Identification no.		15 State tax withheld		
Form 1099-DIV								

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. U.S. BANK 80 S.8TH ST. STE 224 MINNEAPOLIS MN 55402			Payer's RTN (optional)		OMB No. 1545-0112 2021 Form 1099-INT		Interest Income
			1 Interest income \$658.20				
PAYER'S TIN 31-084XXXX			RECIPIENT'S TIN 572-00-1804		2 Early withdrawal penalty		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code RONALD DAVIS 143 CONCORD LANE YC, YS, YZIP			3 Interest on US Savings Bonds and Treas. obligations \$456.93		4 Federal income tax withheld		
			6 Foreign Tax Paid		5 Investment expenses		
			8 Tax exempt interest \$87.95		7 Foreign Country or US possession		
			10 Market Discount		9 Specified private activity bond interest		
			12 Bond premium on Treasury obligations		11 Bond Premium \$223.67		
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.		13 Bond Premium on tax-exempt bond		
			15 State		16 State Identification no.		17 State tax withheld
Form 1099-INT							

Documents from U.S. Bank indicate that of the reported tax-exempt interest, \$6.25 is exempt from your state tax and \$81.70 is taxable by your state.

<input type="checkbox"/> CORRECTED							
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. GRANT INVESTMENT SERVICES 2121 ESSEX PKWY PITTSBURG PA 15219			Applicable Check Box on Form 8949		OMB No. 1545-0715 2021 Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code RONALD DAVIS 143 CONCORD LANE YC, YS, YZIP			1a Description of Property (Example 100 sh. XYZ Co.) 63 SH LONG HOLDINGS		1b Date acquired		
PAYER'S TIN 43-3XXXXXX			RECIPIENT'S TIN 572-00-1804		1c Date sold or disposed 03/15/2021		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.
Account number (see instructions)			1d Proceeds \$9,492.21		1e Cost or other basis		
CUSIP number			1f Accrued Market Discount		1g Wash sale loss disallowed		
FATCA filing requirement <input type="checkbox"/>			2 Short term gain or loss <input type="checkbox"/> Long term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectables <input type="checkbox"/> QOF <input type="checkbox"/>		
			4 Federal income tax withheld		5 If checked, noncovered security <input checked="" type="checkbox"/>		
			6 Reported to IRS Gross proceeds <input type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>		7 If checked, loss is not allowed due to amount in 1d <input type="checkbox"/>		
			8 Profit or (loss) realized in 2021 on closed contracts		9 Unrealized profit or (loss) on open contracts - 12/31/2021		
14 State Name			15 State identification no.		10 Unrealized profit or (loss) on open contracts - 12/31/2021		
16 State tax withheld					11 Aggregate profit or (loss) on contracts		
			12 If checked, basis reported to IRS <input type="checkbox"/>		13 Bartering		
Form 1099-B							

Alpine Brokerage LLC		2021		TAX REPORTING STATEMENT	
2715 Alpine Lane				Ronald Davis	
Boston MA 02110		TAX INFORMATION SUMMARY		143 Concord Ln, Your City, YS ZIP	
Account No. 111-227				Recipient ID No. 572-00-1804	
Payer's TIN: 95-7XXXXXX					
Form 1099-DIV Dividends and Distributions			Form 1099-INT Interest Income		
Copy B for Recipient (OMB NO. 1545-0110)			Copy B for Recipient (OMB NO. 1545-0112)		
Box		Amount	Box		Amount
1a	Total Ordinary Dividends	4,560.78	1	Interest Income	345.60
1b	Qualified Dividends	3,089.56	2	Early Withdrawal Penalty	0.00
2a	Total Capital Gain Distributions (Includes 2b – 2d)	7,006.50	3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
2b	Unrecaptured 1250 Gain	0.00	4	Federal Income Tax Withheld	0.00
2c	Section 1202 Gain	0.00	5	Investment Expenses	0.00
2d	Collectibles (28%) Gain	0.00	6	Foreign Tax Paid	0.00
3	Nondividend Distributions	56.90	7	Foreign Country or U.S. Possession	
4	Federal Income Tax Withheld	1,000.00	8	Tax-Exempt Interest	0.00
5	Section 199A Dividends	256.96	9	Specified Private Activity Bond Interest	0.00
6	Investment Expenses	850.00	10	Market Discount	0.00
7	Foreign Tax Paid	34.89		Market Discount on Noncovered Securities	0.00
8	Foreign Country/U.S. Possession:	Various	11	Bond Premium	0.00
9	Cash Liquidation Distributions	0.00	12	Bond Premium on Tax-Exempt Bond	0.00
10	Non-Cash Liquidation Distributions	0.00	13	Bond Premium on tax Exempt Bonds	
11	Exempt-Interest Dividends	507.78	15	State	YS
12	Specified Private Activity Bond Interest Dividends	0.00	16	State Identification No.	XXXX
13	State	YS	17	State Tax Withheld	0.00
14	State Identification No.	XXXX		FATCA filing requirement	
15	State Tax Withheld	0.00			
	FATCA filing requirement				
Summary of Proceeds, Gains & Losses, Adjustments and Withholding					
Term	Form 8949 type	Proceeds	Cost basis	Wash Sale loss disallowed	Net Gain or Loss(-)
Short	A (basis reporter to IRS)	17,749.50	13,932.50		3,817.00
Short	B (basis not reported to IRS)				
Short	C (Form 1099-B not received)				
	Total Short-Term	17,749.50	13,932.50		3,817.00
Long	D (basis reporter to IRS)	8,089.35	5,194.75		2,894.60
Long	E (basis not reported to IRS)				
Long	F (Form 1099-B not received)				
	Total Long-Term	8,089.35	5,194.75		2,894.60
	Grand Total	25,838.85	19,127.25		6,711.60

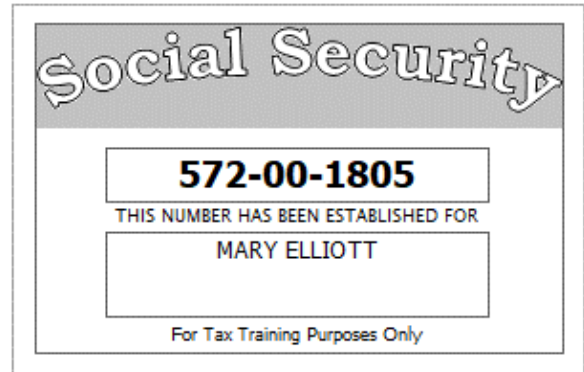
This broker summary is page 1 of 22 of the complete brokerage statement. After reviewing the complete statement, you have verified that all dividend and interest income matches the summary and there is no additional income or other data needed for the return. The dividends are from regular mutual funds and fully taxable for federal and state. The exempt-interest dividends are from your state specific funds (100% from your state's obligations). You note that both the short-term and long-term transactions were for mutual funds purchased on various dates. All short-term transactions occurred on 9/17/2021. The long-term transactions occurred on various dates with the last transaction of the year on 11/23/2021.

Mary Elliott – Itemized Deductions and Education Benefit

Interview Notes

Refer to the common I/I Sheet page 1 for personal information.

Mary’s husband died in 2013. Mary is the manager of a local business that paid her throughout the pandemic. Mary had a medical issue last year that resulted in several unreimbursed expenses. Her daughter, Amy, has no income and is a full-time student at a local college in her junior year pursuing her nursing degree. Mary’s 2019 earned income was \$45,890.



a. Employee's social security number 572-00-1805		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 46-8XXXXXX		1. Wages, tips, other compensation \$47,000.00		2. Federal income tax withheld \$4,000.00			
c. Employer's name, address, and ZIP code CINNAMONS QUILT SHOPPE 4220 HOOD RD JACKSONVILLE FL 32257		3. Social security wages \$47,000.00		4. Social security tax withheld \$2,914.00			
		5. Medicare wages and tips \$47,000.00		6. Medicare tax withheld \$681.50			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code MARY ELLIOTT 143 CONCORD LANE YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 DD \$5,400.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 468XXXXXX	16. State wages, tips, etc. \$47,000.00	17. State income tax 1,385.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

Mary itemized last year and received advice from her Tax-Aide Counselor on organizing and summarizing itemized deductions. She provides the following summaries:

Medical:

Hospital expenses:	\$6,034.78	Doctor co-pays:	\$3,476
Prescription co-pays:	\$1,678.47	Ambulance:	\$700
Dental insurance:	\$960	LTC insurance:	\$1,200
Medical miles:	1,253		

Gifts to charity:

St Paul's Church:	\$2,080	Mayo Clinic:	\$500
Salvation Army (clothing):	\$100	Chamber of Commerce:	\$50
Church raffle:	\$40		

Taxes:

State sales tax on new vehicle: \$1,080

Personal property tax (value based): \$219

For states without state and local tax use Salisbury, NC Zip Code 28145 for sales tax: state rate 4.75% plus 2.25% local rate or use your own state and local rates.

Mary confirms that the U.S. Bank mortgage was for the purchase of her home.

<input type="checkbox"/> CORRECTED (if checked)				Mortgage Interest Statement	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. U.S. BANK HOME MORTGAGE PO BOX 21948 EAGAN MN 55121		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		2021 Form 1098	
		1. Mortgage interest received from payer(s)/borrower(s) * \$6,712.45		Copy B For Payer/Borrower The information in boxes 1 through 9 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.	
RECIPIENT'S/LENDER'S TIN 31-085XXXX	PAYER'S/BORROWER'S TIN 572-00-1805	2. Outstanding mortgage principal as of 1/1/2021 \$180,050.39	3. Mortgage origination date 06/19/2016		
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. MARY ELLIOTT 143 CONCORD LANE YC, YS, YZIP		4. Refund of overpaid interest	5. Mortgage insurance premiums		
		6. Points paid on purchase of principal residence			
		7. <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.			
9. Number of properties securing the mortgage	10. Other PROPERTY TAX PAID: \$4,100	8. Address or description of property securing mortgage (see Instructions)			
Account number (see instructions)					
Form 1098					

<input type="checkbox"/> CORRECTED (if checked)				
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number LIBERTY COLLEGE 23 GRADUATE WAY YC YS YZIP		1 Payments received for qualified tuition and related expenses <div style="text-align: center;">\$10,200.00</div>	OMB No. 1545-1574 <div style="text-align: center;">2021</div> Form 1098-T	Tuition Statement
FILER'S employer identification no. <div style="text-align: center;">10-8XXXXXX</div>	STUDENT'S TIN <div style="text-align: center;">586-00-1800</div>	3 If this box is checked, your educational institution has changed its reporting method for 2021. <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code AMY HARRIS 143 CONCORD LANE YC, YS, YZIP		4 Adjustments made for a prior year	5 Scholarships or grants <div style="text-align: center;">\$7,000.00</div>	
		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2022. > <input type="checkbox"/>	
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund	
Form 1098-T				

Amy is in her Junior (third) year. Amy's scholarship is restricted to tuition and fees. Amy's grandmother paid \$1,000 toward the tuition; the remainder was paid from a student loan. Her student statement was checked and showed the same amounts for scholarship and tuition. In addition, Amy paid \$650 for required books and equipment. She purchased the used textbooks on-line. Amy has never been convicted of a crime.

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service <h2 style="margin: 0;">Intake/Interview & Quality Review Sheet</h2>	OMB Number 1545-1964											
You will need: <ul style="list-style-type: none"> 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. 													
<ul style="list-style-type: none"> 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 <i>(If you are filing a joint return, enter your names in the same order as last year's return)</i>													
1. Your first name JOSE	M.I.	Last name ALVARADO NOGALES	Daytime telephone number 301-555-2367	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
2. Your spouse's first name MARIA	M.I.	Last name GARCIA RAMIREZ	Daytime telephone number 301-564-0908	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
3. Mailing address 134 MASON CIR		Apt #	City YOUR CITY	State YOUR STATE									
4. Your Date of Birth 3/14/1949		5. Your job title RETIRED		6. Last year, were you:									
7. Your spouse's Date of Birth 6/26/1953		8. Your spouse's job title HOMEMAKER		9. Last year, was your spouse:									
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
Part II – Marital Status and Household Information													
1. As of December 31, 2020, what was your marital status?													
<input type="checkbox"/> Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)													
<input checked="" type="checkbox"/> Married a. If Yes, Did you get married in 2020? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.													
<input type="checkbox"/> Divorced b. Did you live with your spouse during any part of the last six months of 2020? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No													
<input type="checkbox"/> Legally Separated Date of final decree _____													
<input type="checkbox"/> Widowed Date of separate maintenance decree _____													
<input type="checkbox"/> _____ Year of spouse's death _____													
2. List the names below of:													
<ul style="list-style-type: none"> 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 <input type="checkbox"/> 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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Interview Notes

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

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

Part IV Expenses: 4-Charitable Contributions

Part V Life Events: 10-Receive an Economic Impact Payment

They did not bring a 1099-INT but they brought their year-end joint bank statement showing they received \$26.16 in interest from Valley Credit Union. They gave \$1,200 in contributions to their church and they have a letter of acknowledgement. They received \$2,800 EIP3. They prefer to receive a check for a refund.



<input type="checkbox"/> CORRECTED (if checked)			2021		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. FIDELITY SERVICES LLC HOMELAND DAIRY PENSION FUND PO BOX 236 DEFOREST WI 53532			1 Gross distribution \$21,786.45	Form 1099-R		
PAYER'S TIN 87-511XXXX			2a Taxable amount \$21,786.45		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.	
RECIPIENT'S TIN 401-00-XXXX			2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JOSE ALVARADO NOGALES 134 MASON CIR YC, YS, YZIP			3 Capital gain (included in box 2a).	4 Federal income tax withheld \$1,100.00		
5 Employee contributions/ Designated Roth contributions or			6 Net unrealized appreciation in employer's securities			
7 Distribution Code(s) 7			IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other <input type="checkbox"/>		
9a Your percentage of total distribution %			9b Total Employee Contributions			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$245.00	13 State/Payer's state no. 87-234XXXX		
14 State distribution \$21,786.45			This information is being furnished to the IRS			
Account number (see instructions)		Date of payment				15 Local tax withheld
Form 1099-R						

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2021

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

Box 1. Name MARIA GARCIA RAMIREZ		Box 2. Beneficiary's Social Security 411-00-XXXX
Box 3. Benefits Paid in 2021 \$10,814.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$10,814.00
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> Paid by check or direct deposit \$9,032.00 Medicare Part B premiums deducted from your benefits \$1,782.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$1,782.00 Benefits for 2021 \$10,814.00 Benefits for 2020 Benefits for 2019 Benefits for 2018		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> Box 6. Voluntary Federal Income Tax Withheld Box 7. Address MARIA GARCIA RAMIREZ 134 MASON CIR YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 411-00-XXXXA

Form **SSA-1099-SM**

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2021

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

Box 1. Name JOSE ALVARADO NOGALES		Box 2. Beneficiary's Social Security 401-00-XXXX
Box 3. Benefits Paid in 2021 \$21,675.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$21,675.00
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> Paid by check or direct deposit \$19,893.00 Medicare Part B premiums deducted from your benefits \$1,782.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$1,782.00 Benefits for 2021 \$21,675.00 Benefits for 2020 Benefits for 2019 Benefits for 2018		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> Box 6. Voluntary Federal Income Tax Withheld Box 7. Address JOSE ALVARADO NOGALES 134 MASON CIR YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 401-00-XXXXA

Form **SSA-1099-SM**

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

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

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

1. Your first name JANE	M.I. S	Last name BARTLETT	Daytime telephone number 703-654-2389	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name CAMERON	M.I. G	Last name BARTLETT	Daytime telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1674 ROLLING HILLS DR		Apt # 12	City YOUR CITY	State YOUR STATE
4. Your Date of Birth 23 SEP 1949		5. Your job title RETIRED	6. Last year, were you:	
7. Your spouse's Date of Birth 13 MAY 1940		8. Your spouse's job title DECEASED	9. Last year, was your spouse:	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

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

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death **13 JUN 2021**

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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Interview Notes

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

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

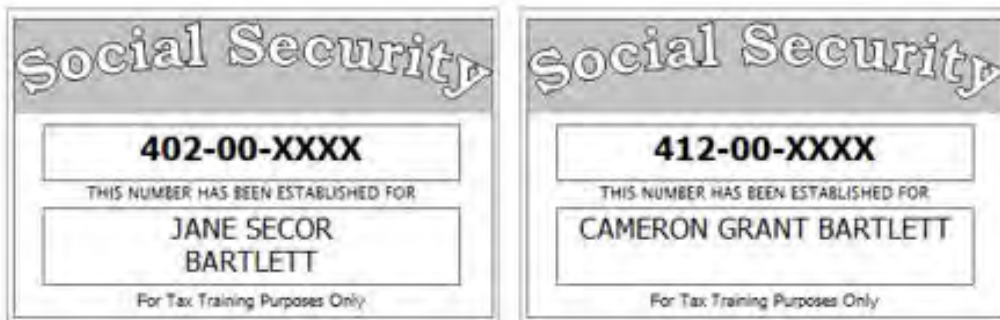
Part IV Expenses: 4-Medical and Charitable Contributions

Part V Life Events: 10-Receive Stimulus

Jane’s husband died last year. She began receiving her survivor pension in July. Her financial advisor informed her that she was required to take a distribution from her IRA in 2021. When asked whether she had made any nondeductible contributions to the IRA, she didn’t know. When asked further, it turns out that this was a rollover IRA from her employer plan. She said her husband had always taken care of the finances so all of this is very confusing to her. This is her first time using Tax-Aide and would appreciate any help you can give her.

When asked, she stated that the other income was a \$25,000 life insurance settlement. She also reported that they had some medical bills last year that she thought were around \$2,300 and that they gave \$60 per month to their church. She states that she has a letter from the church documenting those contributions. They received \$2,800 in Economic Impact Payments.

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



JANE S BARTLETT CAMERON G BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP	1234
PAY TO THE ORDER OF _____	\$ _____
YOUR BANK ADDRESS CITY, STATE ZIP	DOLLARS
For _____	_____
325070760 987123654 1234	

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2021

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

Box 1. Name JANE S BARTLETT		Box 2. Beneficiary's Social Security 402-00-XXXX
Box 3. Benefits Paid in 2021 \$14,987.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$14,987.00
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> Paid by check or direct deposit \$13,205.00 Medicare Part B premiums deducted from your benefits \$1,782.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$1,782.00 Benefits for 2021 \$14,987.00 Benefits for 2020 Benefits for 2019 Benefits for 2018		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> Box 6. Voluntary Federal Income Tax Withheld Box 7. Address JANE S BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 402-00-XXXXA

Form **SSA-1099-SM**

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2021

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

Box 1. Name CAMERON G BARTLETT		Box 2. Beneficiary's Social Security 412-00-XXXX
Box 3. Benefits Paid in 2021 \$7,348.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$7,348.00
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> Paid by check or direct deposit \$6,457.00 Medicare Part B premiums deducted from your benefits \$891.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$891.00 Benefits for 2021 \$7,348.00 Benefits for 2020 Benefits for 2019 Benefits for 2018		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> Box 6. Voluntary Federal Income Tax Withheld Box 7. Address CAMERON G BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 412-00-XXXXA

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. DEFENSE FINANCE AND ACCOUNTING SERVICE US MILITARY RETIRED PAY 8899 E 56TH ST INDIANAPOLIS IN 46249-1200			1 Gross distribution \$21,676.07			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 \$21,676.07			
2b Taxable amount not determined. <input type="checkbox"/>		Total Distribution <input type="checkbox"/>				
3 Capital gain (included in box 2a).		4 Federal income tax withheld \$800.00				
PAYER'S TIN 34-0727612	RECIPIENT'S TIN 412-00-XXXX	5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal CAMERON G BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %	
			9a Your percentage of total distribution %		9b Total Employee Contributions	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$245.00	13 State/Payer's state no. 12-345XXXX	14 State distribution \$21,676.07	
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution	
Form 1099-R						

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. DEFENSE FINANCE AND ACCOUNTING SERVICE US MILITARY ANNUITANT PAY PO BOX 7131 LONDON KY 40742-7131			1 Gross distribution \$10,838.03			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 \$10,838.03			
2b Taxable amount not determined. <input type="checkbox"/>		Total Distribution <input type="checkbox"/>				
3 Capital gain (included in box 2a).		4 Federal income tax withheld \$1,000.00				
PAYER'S TIN 34-0727612	RECIPIENT'S TIN 402-00-XXXX	5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JANE S BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %	
			9a Your percentage of total distribution %		9b Total Employee Contributions	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld	13 State/Payer's state no.	14 State distribution	
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution	
Form 1099-R						

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. HASTINGS INVESTMENTS 45 ROCKHURST WAY PROVIDENCE RI 02904			1 Gross distribution \$8,525.00				Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS			
			2a Taxable amount \$8,525.00							
PAYER'S TIN 50-811XXXX			2b Taxable amount not determined. <input checked="" type="checkbox"/>		Total Distribution <input type="checkbox"/>					
			3 Capital gain (included in box 2a).		4 Federal income tax withheld					
RECIPIENT'S TIN 402-00-XXXX			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities					
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal JANE S BARTLETT 1674 ROLLING HILLS DR APT 12 YC, YS, YZIP			7 Distribution Code(s) 7		IRA/SEP/SIMPLE <input checked="" type="checkbox"/>				8 Other %	
			9a Your percentage of total distribution %		9b Total Employee Contributions					
			10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		FATCA filing requirement <input type="checkbox"/>		12 State tax withheld	
13 State/Payer's state no.		14 State distribution		15 Local tax withheld		16 Name of locality		17 Local distribution		
Account number (see instructions)			Date of payment							
Form 1099-R										

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name WILLIAM	M.I. J	Last name CARTER	Daytime telephone number 904-692-1285	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 16785 ROBIN HOOD CIR		Apt #	City YOUR CITY	State YOUR STATE
		ZIP code YOUR ZIP		
4. Your Date of Birth MARCH 18, 1953	5. Your job title RETIRED	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death **2017**

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

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

											To be completed by a Certified Volunteer Preparer			
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						

Interview Notes

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

Part III Income: 2-Tip Income, 11-Retirement Income, 7-Self-Employment (1099-NEC)

Part IV Expenses: 4-Medical

Part V Life Events: 10-Received Stimulus

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

To stay active and “get going everyday” he delivers newspapers six days a week to residents in his retirement community. The papers are delivered to his home each morning and he begins his route next door. He received a 1099-NEC from the distributor. He marked no for expenses, however, during your interview, he states that he drives his car to deliver the papers and knows that his route is a 4.2 mile (25.2 miles per week) circuit that starts with the house next door and ends with a house across the street. He started using his car for delivery in June 2017. William discourages tips from the residents, however, he stated that he did receive \$315 in tips last year. William was not affected by COVID and did not lose any workdays.

William is delaying receiving Social Security and pays Medicare premiums separately. Last year he paid \$1,782.00. He also paid \$756 for a dental plan.

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

He received a \$1,400 stimulus payment (EIP3).

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

Form CSA 1099R (Rev 1/2009) This information is being furnished to the Department of Treasury - Internal Revenue Service	PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P. O. BOX 45 BOYERS, PA 16017-0045		Copy B - File with Federal tax return	2021	OMB No. 1545-0119 Form: 1099R Distribution From Pensions, Annuities Retirement or Profit- Sharing Plans, IRA's, Insurance Contracts, etc.	
	PAYER's Federal Identification 52-6083699	Recipient's ID No. (Annuitant) 403-00-XXXX	Account number (Retirement Claim) CSA 8972345	1. Gross distribution \$33,567.84		
	5. Employee Contributions/ Designed ROTH Contributions or Insurance Premiums	PAID TO → WILLIAM J CARTER 16785 ROBIN HOOD CIR YC, YS, YZIP		2a. Taxable amount \$30,065.00		
	7. Distribution Code(s) 7-NONDISABILITY			4. Federal Income Tax Withheld \$1,600.00		
	9b. Total Employee Contributions \$75,896.00			State 1 YS	10. State Income Tax Withheld \$450.00	
			State 2	11. State Income Tax Withheld		

CORRECTED (if checked)

PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. MEDIA DISTRIBUTERS 165 JASON LANE YC, YS, YZIP		OMB No. 1545-0116 2021 Form 1099-NEC	Nonemployee Compensation	
PAYER'S TIN 67-349XXXX		RECIPIENT'S TIN 403-00-XXXX	1 Nonemployee compensation \$3,276.00	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code WILLIAM J CARTER 16785 ROBIN HOOD CIR YC, YS, YZIP		2		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.
		4 Federal income tax withheld		
		FATCA filing requirement <input type="checkbox"/>		
Account number (see instructions)		16 State tax withheld	17 State/Payer's state no.	18 State income
Form 1099-NEC				

Form **13614-C**
(October 2020)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

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

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

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

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

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

1. Your first name LOUIS	M.I. N	Last name D'ANTONIO	Daytime telephone number 703-433-6725	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address PO BOX 162		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP	
4. Your Date of Birth 8-12-86	5. Your job title AC TECHNICIAN		6. Last year, were you:		
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 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	
				a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure					
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input 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

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form. Divorced Date of final decree **2013** 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

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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
JAMES D'ANTONIO	5-6-2011	SON	0	Y	Y	S	Y	N					

Interview Notes

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

Part III Income: 1-Wages, 12-Unemployment

Part IV Expenses: 1-Separate maintenance payments

Part V Life Events: 9-Market Place Insurance, 10-Received stimulus


Louis is an air conditioning technician. His company went out of business early in 2021 and Louis went on unemployment for a few months before being hired by another company. He started the year with health insurance from the Marketplace and terminated it when his new company provided coverage.


Louis is divorced and the divorce decree requires him to pay child support and allows him to claim his son as a dependent on his return. He has Form 8332 signed by his ex-spouse. During your interview you confirm that he marked yes to Part IV block 1 because he pays child support.

Louis was a victim of identity theft and provides the IRS letter with his IP PIN: 675903. He received a \$2,800 stimulus payment (EIP3) in June and \$1,500 Advanced Child Tax Credit payments. If he is due a refund he would like a check.



<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-G		Certain Government Payments			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE UNEMPLOYMENT COMMISSION 1 GOVERNMENT CIRCLE YC, YS, YZIP		1 Unemployment compensation \$3,389.57	OMB No. 1545-0120					Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
PAYER'S TIN 91-634XXXX		RECIPIENT'S TIN 404-00-XXXX		2 State or local income tax refunds, credits or offsets Box 2 amount is for tax year		4 Federal income tax withheld			
RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code LOUIS N D'ANTONIO PO BOX 162 YC, YS, YZIP		5 RTAA payments		6 Taxable grants		7 Agriculture payments			
Account number (see instructions) AA984397-45		9 Market gain		8 If checked, box 2 is trade or business income > <input type="checkbox"/>		10. State			
		10b State identification no.		11 State income tax withheld					
Form 1099-G									

a. Employee's social security number 404-00-XXXX		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 98-632XXXX		1. Wages, tips, other compensation \$23,769.34		2. Federal income tax withheld \$2,250.00			
c. Employer's name, address, and ZIP code SNYDER AC COMPANY 457 31ST ST YC, YS, YZIP		3. Social security wages \$23,769.34		4. Social security tax withheld \$1,473.70			
		5. Medicare wages and tips \$23,769.34		6. Medicare tax withheld \$344.66			
		7. Social security tips		8. Allocated tips			
d. Control number 67840		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code LOUIS N D'ANTONIO PO BOX 162 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 DD \$3,498.78			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 88-786XXXX	16. State wages, tips, etc. \$23,769.34	17. State income tax 675.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

a. Employee's social security number 404-00-XXXX		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 88-346XXXX		1. Wages, tips, other compensation \$2,016.94		2. Federal income tax withheld \$126.00			
c. Employer's name, address, and ZIP code JOHNSON HEATING AND COOLING 2350 WEST ADKINS ST YC, YS, YZIP		3. Social security wages \$2,016.94		4. Social security tax withheld \$125.05			
		5. Medicare wages and tips \$2,016.94		6. Medicare tax withheld \$29.25			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code LOUIS N D'ANTONIO PO BOX 162 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 88-786XXXX	16. State wages, tips, etc. \$2,016.94	17. State income tax 46.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

Form 1095-A 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.	OMB No. 1545-2232 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div>		
<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				
Part I Recipient Information				
1 Marketplace Identifier 20-07XXXXX	2 Marketplace-assigned policy number 45987	3 Policy issuer's name BLUE CROSS		
4 Recipient's name LOUIS N D'ANTONIO	5 Recipient's SSN 404-00-XXXX	6 Recipient's date of birth 08/12/1986		
7 Recipient's spouses's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth		
10 Policy start date 01/01/2021	11 Policy termination date 05/31/2021	12 Street address (including apartment number) PO BOX 162		
13 City or town, State or province, Country and ZIP or foreign postal code YC,YS, YZIP				
Part II Covered Individuals				
A Covered individual name	B Covered individual SSN	C. Date of birth	D. Coverage start date	E. Coverage termination date
16 LOUIS N D'ANTONIO	404-00-XXXX	08/12/1986	01/01/2021	05/31/2021
17				
18				
19				
20				
Part III Coverage Information				
Month	A Monthly Enrollment Premiums	B Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit	
21 January	\$295.67	\$367.67	\$250.00	
22 February	\$295.67	\$367.67	\$250.00	
23 March	\$295.67	\$367.67	\$250.00	
24 April	\$295.67	\$367.67	\$250.00	
25 May	\$295.67	\$367.67	\$250.00	
26 June				
27 July				
28 August				
29 September				
30 October				
31 November				
32 December				
33 Annual Totals	\$1,478.35	\$1,838.35	\$1,250.00	

Form: 1095-A

Form **13614-C**
(October 2020)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

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

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

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

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

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

1. Your first name NEVAEH		M.I. T	Last name ELDER		Daytime telephone number 757-555-3751	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name		M.I.	Last name		Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 3916 WEST FULTON DR				Apt # 11	City YOUR CITY	State YOUR STATE	ZIP code YOUR ZIP
4. Your Date of Birth 16 SEP 1991		5. Your job title TEACHER		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure							
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
PRECIOUS ADAMS	2 MAY 2011	DAUGHTER	12	Y	Y	S	Y	N					

Interview Notes

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

Part III Income: 1-Wages

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

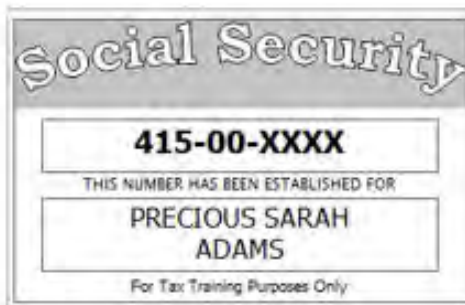
Part V Life Events: 10- Received stimulus, XX-Received Advanced CTC

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


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

She contributed \$250 to the United Way and has a receipt. She received \$2,800 stimulus (EIP3) and \$1,500 Advanced Child Tax Credit.

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



WASHINGTON COUNTY SCHOOL DISTRICT 17 E 12TH AVE YC, YS, YZIP EIN: 12-056XXXX		Date	16 Jan 2022
		Number	145
		Amount	\$4,000
Description	After School Care for Precious Adams		
Charged to	Nevaeh Elder		
Received by	M Gaynor		
Approved by	C Snyder		

a. Employee's social security number 405-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 12-056XXXX		1. Wages, tips, other compensation \$28,563.00		2. Federal income tax withheld \$2,200.00			
c. Employer's name, address, and ZIP code WASHINGTON COUNTY SCHOOL DISTRICT 17 E 12TH AVE YC, YS, YZIP		3. Social security wages \$30,563.00		4. Social security tax withheld \$1,894.91			
		5. Medicare wages and tips \$30,563.00		6. Medicare tax withheld \$443.16			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits \$500.00			
e. Employee's first name and initial Last name Employee's address and ZIP code NEVAEH T ELDER 3916 WEST FULTON DR #11 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 E \$2,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$5,600.00			
		14. Other FSA 600.00		12c.			
		-----		12d.			
15. State YS	Employer's state ID number 12--789XXXX	16. State wages, tips, etc. \$30,563.00	17. State income tax 700.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name SUSAN	M.I. M	Last name FERGUSON	Daytime telephone number 530-445-1967	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name CINDY	M.I. T	Last name ADAMS	Daytime telephone number 530-542-6790	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1712 N CLANCY DR		Apt #	City YOUR CITY	State YOUR STATE
ZIP code YOUR ZIP				
4. Your Date of Birth 1/12/1969	5. Your job title NURSE	6. Last year, were you:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth 3/14/1967	8. Your spouse's job title MANAGER	9. Last year, was your spouse:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

Divorced

Legally Separated

Widowed

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

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
JASON ADAMS	6/7/2005	SON	12	Y	Y	S	Y	N					
SHANNON ADAMS	3/19/2002	DAUGHTER	12	Y	Y	S	Y	N					

Interview Notes

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

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

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

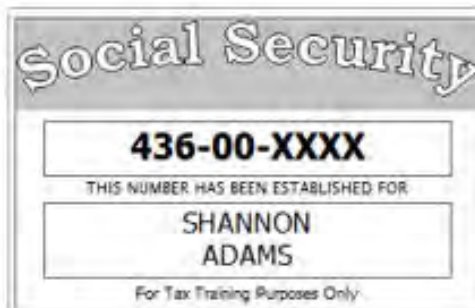
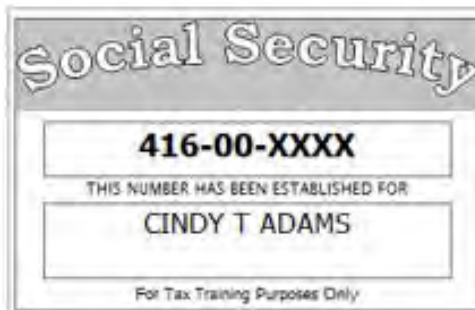
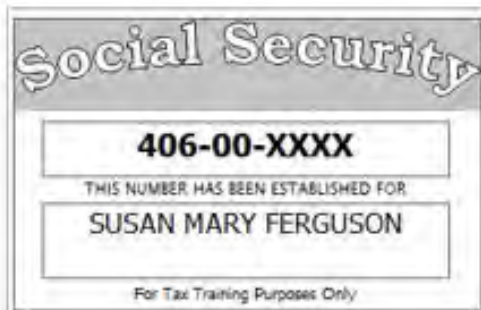
Part V Life Events: 10-Received stimulus


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


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

They gave \$500 to various charities by check. They received an EIP3 of \$5,600. They opted out of the Advanced Child Tax Credit.

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



a. Employee's social security number 406-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 89-654XXXX		1. Wages, tips, other compensation \$32,950.00		2. Federal income tax withheld \$3,400.00			
c. Employer's name, address, and ZIP code BAPTIST MEDICAL CENTER PO BOX 6700 INDIANAPOLIS IN 46204-6700		3. Social security wages \$34,950.00		4. Social security tax withheld \$2,166.90			
		5. Medicare wages and tips \$34,950.00		6. Medicare tax withheld \$506.78			
		7. Social security tips		8. Allocated tips			
d. Control number 23988-A		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code SUSAN MARY FERGUSON 1712 N CLANCY DR YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$2,000.00			
		13. Statutory Employee Retirement Plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$6,958.00			
		14. Other ----- ----- -----		12c. C \$50.00			
				12d.			
15. State YS	Employer's state ID number 89-700XXXX	16. State wages, tips, etc. \$32,950.00	17. State income tax 1,100.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement 2021 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

a. Employee's social security number 416-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 89-756XXXX		1. Wages, tips, other compensation \$7,650.00		2. Federal income tax withheld \$700.00			
c. Employer's name, address, and ZIP code AMANDA'S FINE FASHIONS 145 W MAIN ST YC YS YZIP		3. Social security wages \$7,650.00		4. Social security tax withheld \$474.30			
		5. Medicare wages and tips \$7,650.00		6. Medicare tax withheld \$110.92			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code CINDY T ADAMS 1712 N CLANCY DR YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Employee Retirement Plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other ----- ----- -----		12c.			
				12d.			
15. State YS	Employer's state ID number 89-723XXXX	16. State wages, tips, etc. \$7,650.00	17. State income tax 78.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement 2021 Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. VALLEY NATIONAL BANK 1845 MADISON BLVD YC YS YZIP			Payer's RTN (optional)		OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div> Form 1099-INT		Interest Income
			1 Interest income <div style="text-align: right; font-weight: bold;">\$145.00</div>				
			2 Early withdrawal penalty <div style="text-align: right; font-weight: bold;">\$45.00</div>				
PAYER'S TIN <div style="text-align: center;">98-349XXXX</div>		RECIPIENT'S TIN <div style="text-align: center;">416-00-XXXX</div>		3 Interest on US Savings Bonds and Treas. obligations			Copy B For Recipient <small>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported</small>
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code CINDY T ADAMS 1712 N CLANCY DR YC, YS, YZIP			4 Federal income tax withheld		5 Investment expenses		
			6 Foreign Tax Paid		7 Foreign Country or US possession		
			8 Tax exempt interest		9 Specified private activity bond interest		
			10 Market Discount		11 Bond Premium		
			12 Bond premium on Treasury obligations		13 Bond Premium on tax-exempt bond		
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no.	17 State tax withheld
Form 1099-INT							

<input type="checkbox"/> CORRECTED (if checked)								
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. PIONEER TRUST COMPANY PO BOX 1400 BOSTON MA 02119-1400			1 Gross distribution <div style="text-align: right; font-weight: bold;">\$2,000.00</div>		OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
			2a Taxable amount <div style="text-align: right; font-weight: bold;">\$2,000.00</div>					
			2b Taxable amount not determined. <input checked="" type="checkbox"/>		Total Distribution <input type="checkbox"/>			
			3 Capital gain (included in box 2a).		4 Federal income tax withheld <div style="text-align: right; font-weight: bold;">\$200.00</div>			
PAYER'S TIN <div style="text-align: center;">27-112XXXX</div>		RECIPIENT'S TIN <div style="text-align: center;">416-00-XXXX</div>		5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal CINDY T ADAMS 1712 N CLANCY DR YC, YS, YZIP			7 Distribution Code(s) <div style="text-align: center; font-weight: bold;">1</div>	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other <div style="text-align: right;">%</div>			
			9a Your percentage of total distribution <div style="text-align: right;">%</div>		9b Total Employee Contributions			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>		12 State tax withheld		13 State/Payer's state no.	14 State distribution
Account number (see instructions)			Date of payment		15 Local tax withheld		16 Name of locality	17 Local distribution
Form 1099-R								

<input type="checkbox"/> CORRECTED (if checked)				
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number TRINITY COMMUNITY COLLEGE 34 TRINITY CIR YC YS YZIP		1 Payments received for qualified tuition and related expenses <div style="text-align: right;">\$4,200.00</div>	OMB No. 1545-1574 <div style="text-align: center; font-size: 2em;">2021</div> Form 1098-T	Tuition Statement
FILER'S employer identification no. <div style="text-align: center;">85-689XXXX</div>	STUDENT'S TIN <div style="text-align: center;">436-00-XXXX</div>	3 If this box is checked, your educational institution has changed its reporting method for 2021. <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code SHANNON ADAMS 1712 N CLANCY DR YC, YS, YZIP		4 Adjustments made for a prior year	5 Scholarships or grants <div style="text-align: right;">\$1,000.00</div>	
Service Provider/Acct No. (see instr.) <div style="text-align: center;">234590-F</div>		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2022. > <input type="checkbox"/>	
8. Checked if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund	
Form 1098-T				

To think about:

If Susan and Cindy said they live just across the Canadian border, how would that affect their return?

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

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

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

1. Your first name CHEN ZHANG	M.I.	Last name GONGSUN	Daytime telephone number 757-994-0078	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name YEN YIN	M.I.	Last name GONGSUN	Daytime telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 145 WEST 34TH ST		Apt # 16	City YOUR CITY	State YOUR STATE
		ZIP code YOUR ZIP		
4. Your Date of Birth 15 JUN 1953	5. Your job title RETIRED		6. Last year, were you:	
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 6 NOV 1956	8. Your spouse's job title NONE		9. Last year, was your spouse:	
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year.	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Interview Notes

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

Part III Income: 11-Retirement Income, 13-Social Security, 15-Other (Gambling Winnings)

Part V Life Events: 10-Received Stimulus

Mr. Gongsun wishes to file Married Filing Separately (MFS). During your interview you explained the disadvantages of this filing status, however, he still wishes to file MFS. He brought his wife’s Social Security statement providing her SSN and states that is her only income.

He frequently plays the lottery but does not keep track of his losses.

He states they received a \$2,800 stimulus payment (EIP3) in May.

He would like direct deposit if he is due a refund and will send a check if he owes.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
2021		<input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name CHEN ZHANG GONGSUN		Box 2. Beneficiary's Social Security 407-00-XXXX	
Box 3. Benefits Paid in 2021 \$18,516.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$18,516.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$16,734.00 Medicare Part B premiums deducted from your benefits \$1,782.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$1,782.00 Benefits for 2021 \$18,516.00 Benefits for 2020 Benefits for 2019 Benefits for 2018		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld Box 7. Address CHEN ZHANG GONGSUN 145 WEST 34TH ST APT 16 YC, YS. YZIP Box 8. Claim Number (use this number if you need to contact SSA) 407-00-XXXXA	
Form SSA-1099-SM			

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2021

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

Box 1. Name YEN YIN GONGSUN		Box 2. Beneficiary's Social Security 417-00-XXXX
Box 3. Benefits Paid in 2021 \$10,235.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$10,235.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$10,086.50 Medicare Part B premiums deducted from your benefits \$148.50 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$148.50 Benefits for 2021 \$10,235.00 Benefits for 2020 Benefits for 2019 Benefits for 2018		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld Box 7. Address YEN YIN GONGSUN 145 WEST 34TH ST APT 16 YC, YS. YZIP Box 8. Claim Number (use this number if you need to contact SSA) 417-00-XXXXA

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)		2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. AMERICAN FINANCIAL SERVICES CUST: GORDON INDUSTRIES PENSION FUND PO BOX 3401 SAN FRANCISCO CA 94102		1 Gross distribution \$21,763.38	2a Taxable amount \$21,763.38	2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>
PAYER'S TIN 84-765XXXX		RECIPIENT'S TIN 407-00-XXXX		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$1,500.00
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal CHEN ZHANG GONGSUN 145 WEST 34TH ST APT 16 YC, YS. YZIP		5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	7 Distribution Code(s) 7	8 Other IRA/ SEP/ SIMPLE <input type="checkbox"/> %
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		FATCA filing requirement <input type="checkbox"/>	
12 State tax withheld \$457.00		13 State/Payer's state no. 84-998XXXX		14 State distribution \$21,763.38	
Account number (see instructions)		Date of payment		15 Local tax withheld	16 Name of locality
17 Local distribution					
Form 1099-R					

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

This information is being furnished to the IRS

<input type="checkbox"/> CORRECTED (if checked)		OMB No 1545-0238	
PAYER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code STATE LOTTERY COMMISSION PO BOX 23 YC, YS, YZIP		1. Reportable winnings \$10,000.00	2. Date won 06/21/2021
		3. Type of wager \$10 SCROFF	4. Federal income tax withheld \$1,000.00
		5. Transaction	6. Race
		7. Winnings from identical wagers	8. Cashier
PAYER'S Federal identification number 86-045XXXX	Payer's Telephone number 800-456-2398	9. Winner's taxpayer identification no. 407-00-XXXX	10. Window
WINNER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code CHEN ZHANG GONGSUN 145 WEST 34TH ST APT 16 YC, YS. YZIP		11. First I.D.	12. Second I.D.
		13. State/Payer's state identification no. 84-998XXXX	14. State Winnings \$10,000.00
		15. State income tax withheld \$100.00	16. Local Winnings
		17. Local income tax withheld	18. Name of locality
2021 Form W2-G Certain Gambling Winnings			
This information is being furnished to the Internal Revenue Service Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.			
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.			
Signature >		Date >	
Form W-2G			

CHEN ZHANG GONGSUN YEN YIN GONGSUN 145 WEST 34TH ST APT 16 YC, YS. YZIP	1234 _____ \$ _____ DOLLARS
PAY TO THE ORDER OF _____	
YOUR BANK ADDRESS CITY, STATE ZIP	
For _____	
325070760 987123654 1234	

Learning point: After completing the return, change it to a MFJ return by adding the spouse's Social Security and compare the AGI and refund.

Form **13614-C**
(October 2020)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

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

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

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

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

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

1. Your first name AARON	M.I. D	Last name HUBERMAN	Daytime telephone number 912-998-5532	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1628 LAKE SHORE DR		Apt #	City YOUR CITY	State YOUR STATE
4. Your Date of Birth 7 AUG 1959		5. Your job title RETIRED		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced Date of final decree **2000**

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Interview Notes

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

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

Part IV Expenses: 4-Charitable Contributions

Part V Life Events: 7-Made estimated payments, 8-Capital loss carryover, 10-Received stimulus

Aaron is a military retiree. He served 14 days on a jury and was paid \$20 per day. He made one estimated payment of \$400 on 12 June 2021. He brought a copy of last year’s return showing a short term capital loss carryover of \$657.

He contributed \$2,000 (“dues”) to his synagogue and has a letter of acknowledgement. He received a \$1,400 stimulus payment (EIP3).

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



<input type="checkbox"/> CORRECTED (if checked)			2021		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. DEFENSE FINANCE AND ACCOUNTING SERVICE US MILITARY RETIRED PAY 8899 E 56TH ST INDIANAPOLIS IN 46249-1200			1 Gross distribution \$24,679.67	Form 1099-R	
PAYER'S TIN 34-0727612			2a Taxable amount \$24,679.67		2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>
RECIPIENT'S TIN 408-00-XXXX			3 Capital gain (included in box 2a). <input type="checkbox"/>	4 Federal income tax withheld \$2,900.00	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal AARON D HUBERMAN 1628 LAKE SHORE DR YC,YS,YZIP			5 Employee contributions/ Designated Roth contributions or <input type="checkbox"/>	6 Net unrealized appreciation in employer's securities <input type="checkbox"/>	
			7 Distribution Code(s) 7	8 Other <input type="checkbox"/> %	
			9a Your percentage of total distribution <input type="checkbox"/> %	9b Total Employee Contributions <input type="checkbox"/>	
10 Amount allocable to IRR within 5 years <input type="checkbox"/>	11 1st year of desig. Roth contrib. <input type="checkbox"/>	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$890.00	13 State/Payer's state no. 67-008XXXX	14 State distribution \$24,679.67
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution
Form 1099-R					

Navy Federal Financial Group		2021		TAX REPORTING STATEMENT	
820 Follin Lane SE				Aaron Huberman	
Vienna, VA 22180		TAX INFORMATION SUMMARY		1628 Lake Shore Dr, Your City, YS ZIP	
Account No. 658-0009823				Recipient ID No. 408-00-XXXX	
Payer's TIN: 95-711XXXX					
Form 1099-DIV Dividends and Distributions			Form 1099-INT Interest Income		
Copy B for Recipient (OMB NO. 1545-0110)			Copy B for Recipient (OMB NO. 1545-0112)		
Box		Amount	Box		Amount
1a	Total Ordinary Dividends	5,459.98	1	Interest Income	65.00
1b	Qualified Dividends	2,145.12	2	Early Withdrawal Penalty	0.00
2a	Total Capital Gain Distributions (Includes 2b - 2d)	6,387.50	3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
2b	Unrecaptured 1250 Gain	0.00	4	Federal Income Tax Withheld	0.00
2c	Section 1202 Gain	0.00	5	Investment Expenses	0.00
2d	Collectibles (28%) Gain	0.00	6	Foreign Tax Paid	0.00
3	Nondividend Distributions	270.00	7	Foreign Country or U.S. Possession	
4	Federal Income Tax Withheld	0.00	8	Tax-Exempt Interest	0.00
5	Section 199A Dividends	459.12	9	Specified Private Actively Bond Interest	0.00
6	Investment Expenses	850.00	10	Market Discount	0.00
7	Foreign Tax Paid	14.29		Market Discount on Noncovered Securities	0.00
8	Foreign Country/U.S. Possession: Various		11	Bond Premium	0.00
9	Cash Liquidation Distributions	0.00	12	Bond Premium on Tax-Exempt Bond	0.00
10	Non-Cash Liquidation Distributions	0.00	13	Bond Premium on tax Exempt Bonds	
11	Exempt-Interest Dividends	349.78	15	State	YS
12	Specified Private Activity Bond Interest Dividends	0.00	16	State Identification No.	XXXX
13	State	YS	17	State Tax Withheld	0.00
14	State Identification No.	XXXX		FATCA filing requirement	
15	State Tax Withheld	0.00			
	FATCA filing requirement				
Summary of Proceeds, Gains & Losses, Adjustments and Withholding					
Term	Form 8949 type	Proceeds	Cost basis	Wash Sale loss disallowed	Net Gain or Loss(-)
Short	A (basis reporter to IRS)	15,667.45	16,798.53		-1,131.08
Short	B (basis not reported to IRS)				
Short	C (Form 1099-B not received)				
	Total Short-Term	15,667.45	16,798.53		-1,131.08
Long	D (basis reporter to IRS)	12,897.67	7,453.90		5,443.77
Long	E (basis not reported to IRS)				
Long	F (Form 1099-B not received)				
	Total Long-Term	12,897.67	7,453.90		5,443.77
	Grand Total	28,565.12	24,252.43		4,312.69

This broker summary is page 1 of 17 of the complete brokerage statement. After reviewing the complete statement, you have verified that all dividend and interest income matches the summary and there is no additional income or other data needed for the return. The dividends are from regular mutual funds and fully taxable for federal and state. The exempt-interest dividends are from your state specific funds (100% from your state's obligations). You note that both the short-term and long-term transactions were for mutual funds purchased on various dates. All short-term transactions occurred on 10/17/2021. The long-term transactions occurred on various dates with the last transaction of the year on 12/23/2021.

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name TIMOTHY	M.I. K	Last name IRVING	Daytime telephone number 757-786-2306	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1490 E 45TH STREET		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 7 OCT 1966	5. Your job title DESIGNER		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form. Divorced Date of final decree _____ 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 **2014**

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
MARTIN DAVIS	3 JUN 2006	GRANDSON	12	Y	Y	S	Y	N					

Interview Notes

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

Part III Income: 1-Wages

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

Part V Life Events: 10-Received stimulus

Timothy is a designer at a local architectural firm. His daughter and her husband tragically died in an accident in December 2020 and he became the guardian of his grandson Martin. Martin receives Social Security survivor benefits which they are mostly saving for college. Timothy provides more than half of Martin’s support.

Timothy normally itemizes his deductions and provides a summary using the worksheet you gave him last year. He said that deductions were similar to last year except that he paid for laser cataract surgery and dental implants that were not reimbursed by insurance. He also bought a new car. The mortgage interest is qualified interest for his original home loan. He has receipts for his charitable contributions.


Last year he contributed \$4,000 to his traditional IRA.

He received a \$1,400 stimulus payment (EIP3). He did not receive Advanced Child Tax Credit. His late daughter and son-in-law did not received any third EIP or Advanced Child Tax Credit.

He would like any refund direct deposited.



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

a. Employee's social security number 409-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 85-674XXXX		1. Wages, tips, other compensation \$51,450.00		2. Federal income tax withheld \$900.00			
c. Employer's name, address, and ZIP code NEW HORIZON ARCHITECTS 12 HUDSON AVE YC, YS, YZIP		3. Social security wages \$51,450.00		4. Social security tax withheld \$3,189.90			
		5. Medicare wages and tips \$51,450.00		6. Medicare tax withheld \$746.02			
		7. Social security tips		8. Allocated tips			
d. Control number 45-000987-I		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code TIMOTHY KARL IRVING 1490 E 45TH ST YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 DD \$4,700.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b. C \$156.00			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 85-998XXXX	16. State wages, tips, etc. \$81,450.00	17. State income tax 100.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT	
2021 ○ PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. ○ SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name MARTIN J DAVIS	Box 2. Beneficiary's Social Security 419-00-XXXX
Box 3. Benefits Paid in 2021 \$10,457.80	Box 4. Benefits Repaid to SSA in 2021
Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$10,457.80	
DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4
Paid by check or direct deposit \$10,457.80	
Medicare Part B premiums deducted from your benefits	
Medicare Prescription Drug premiums (Part D) deducted from your benefits	
Total Additions	Box 6. Voluntary Federal Income Tax Withheld
Benefits for 2021 \$10,457.80	
Benefits for 2020	Box 7. Address MARTIN J DAVIS 1490 E 45TH ST YC, YS, YZIP
Benefits for 2019	
Benefits for 2018	Box 8. Claim Number (use this number if you need to contact SSA) 419-00-XXXXA

Form SSA-1099-SM

Itemized Deduction Worksheet (type-in fillable)

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

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

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

Your name: Timothy Irving

MEDICAL EXPENSES you paid for yourself or your dependent that were not reimbursed	
Insurance* (specify)	\$
Dental	\$978.34
Long Term Care	\$ 1,950.00
	\$
*Not paid pre-tax from paycheck for health, dental, vision, long-term care. Provide Form 1095-A from Marketplace if received.	
Doctors, dentist, etc.	\$ 6,300.00
Hospital, medically needed care facility, etc.	\$
Prescriptions (even if filled with over the counter meds)	\$ \$250
Medical aids (canes, glasses, etc.)	\$ 300 Glasses
Other (specify):	\$
	\$
Parking	\$
Bus or car service	\$
Medical miles	83 mi.
CHARITY (you need to keep evidence of each; if \$250 or more, must be in writing from charity)	
Cash contributions (total)	\$2850
Other than cash, specify name of charity (no appreciated items):	(provide thrift store value) \$
Salvation Army	\$325
	\$
	\$
Charitable miles	mi.

STATE/LOCAL TAXES	
State income tax paid (other than through withholding)	\$
Sales tax on car or home improvement purchases	\$ 1,857.89
Real estate taxes (not service fees like garbage or sewer)	\$ See 1098
Personal property (e.g. tax portion of car registration)	\$ 145
Other taxes paid (specify):	\$
	\$
INTEREST	
Home mortgage interest - on main home	\$ See 1098
- on second loan or home	\$
Loan balance owed at year end (Form 1098):	\$ See 1098
Amount of loan used to buy, build, or improve home, if less than the full amount	\$
Mortgage insurance required by lender	\$
Year loan originated	Yr.:
Other (specify):	\$
OTHER:	
Gambling losses	\$
Other (specify):	\$

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. AMERICAN MORTGAGE PO BOX 1670 OWENSBORO KY 42301-1670		* Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		<h1>2021</h1> Form 1098	<h2>Mortgage Interest Statement</h2>
RECIPIENT'S/LENDER'S TIN 97-888XXXX		PAYER'S/BORROWER'S TIN 409-00-XXXX		1. Mortgage interest received from payer(s)/borrower(s) * \$7,675.64	
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. TIMOTHY KARL IRVING 1490 E 45TH ST YC, YS, YZIP		2. Outstanding mortgage principal as of 1/1/2021 \$230,875.34	3. Mortgage origination date 09/15/2011	Copy B For Payer/Borrower The information in boxes 1 through 9 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a non-deductible item.	
		4. Refund of overpaid interest	5. Mortgage insurance premiums		
		6. Points paid on purchase of principal residence			
		7. <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or or the address or description is entered in box 8.			
9. Number of properties securing the mortgage 1	10. Other PROPERTY TAX: \$6,100	8. Address or description of property securing mortgage (see Instructions)			
Account number (see instructions) 234-000078-IV					
Form 1098					

Form **13614-C**
(October 2020)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

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

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

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

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

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

1. Your first name SARAH	M.I. C	Last name JACOBY	Daytime telephone number 301-877-0987	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1456 CONCORD LANE		Apt # 14	City YOUR CITY	State YOUR STATE
ZIP code YOUR ZIP				
4. Your Date of Birth 5/16/1981	5. Your job title HAIR STYLIST	6. Last year, were you:		
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		
		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		
		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced Date of final decree **JUNE 2015**

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
MELISSA CONRAD	6/29/2009	DAUGHTER	12	Y	Y	S	Y	N					
JASON CONRAD	7/15/2006	SON	12	Y	Y	S	Y	N					

Interview Notes

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

Part III Income: 2-Tip Income 6-Alimony, 7-Self-Employment Income, 8-Cash Payments

Part IV Expenses: 7-Expenses related to self-employment

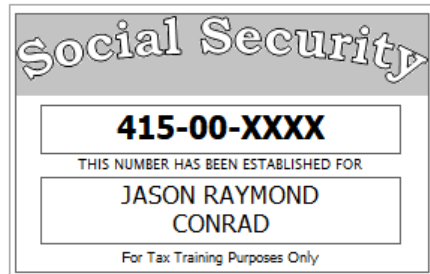
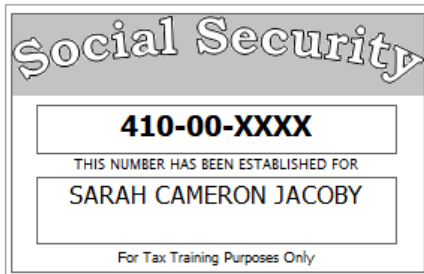
Part V Life Events: 2-Credit Card Debt canceled, 10-Received stimulus

Sarah works three days a week when her children are in school as a self-employed hair stylist in a booth that she rents at a local salon. Twice a month, she leaves the salon early and does the hair for some clients at a local nursing home. Her clients pay her in cash or by credit card. She maintains meticulous business records and provides you with a summary of income and expenses. Sarah confirms that although business was slower, she did not lose any workdays due to COVID.

She receives \$300 per month alimony from her ex-spouse, Ronald Conrad. Ronald also covers the children’s health care on his policy. Sarah does not have health insurance.

She received \$2,400 for EIP2 in January and \$4,200 for EIP3 in May. She has the 6419 letter from IRS showing \$3,000 in Advanced Child Tax Credit.

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



<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-1424		Cancellation of Debt
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NATIONAL CREDIT SERVICES PO BOX 2300 ATLANTA GA 30309-2300		1 Date of Identifiable Event 09/17/2021	2021 Form 1099-C	
CREDITOR'S TIN 93-655XXXX		2 Amount of debt discharged \$1,312.47		
DEBTOR'S TIN 410-00-XXXX		3 Interest if included in Box 2 \$245.89		
DEBTOR'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal code SARAH CAMERON JACOBY 1456 CONCORD LANE APT 14 YC, YS, YZIP		4 Debt description VISA		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.
Account number (see instructions) XXXX-XXXX-XXXX-2356		5 If checked, the debtor was personally liable for repayment of this debt > <input checked="" type="checkbox"/>		
Form 1099-C		6 Identifiable Event Code	7 Fair market value of property	

<input type="checkbox"/> CORRECTED (if checked)			
FILER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. UNIVERSAL CREDIT CARD SERVICES PO BOX 1610 PHILADELPHIA PA 19102		FILER'S TIN 91-234XXXX PAYEE'S TIN 410-00-XXXX 1a Gross amount of payment card/third party network transactions \$12,600.00	OMB No. 1545-2205 <div style="text-align: center; font-size: 2em; font-weight: bold;">2021</div> Form 1099-K
Check to indicate if FILER is a (an) <input type="checkbox"/> Payment Settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF/Other third party)		Check to indicate transactions reported are: Payment Card <input checked="" type="checkbox"/> X Third party network <input type="checkbox"/>	
PAYEE'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code SARAH CAMERON JACOBY 1456 CONCORD LANE APT 14 YC, YS, YZIP		1b Card Not Present transactions 3 Number of payment Transactions 315	2 Merchant category code 3 Federal income tax withheld
PSE'S name and telephone number		5a January \$1,420.00 5c March \$1,370.00 5e May \$1,100.00 5g July 5i September \$1,360.00 5k November \$1,625.00	5b February \$1,300.00 5d April \$1,610.00 5f June 5h August 5j October \$1,385.00 5l December \$1,430.00
Account Number (see instructions) 2346-00 JA		16 State tax withheld -----	17 State/Payer's state no. -----
Form 1099-K		18 State income -----	

Payment Card and Third Party Network Transactions

Copy B For Recipient

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

Summary of business Income and Expenses for Sarah Jacoby, hairstylist	
Income (including tips)	Expenses
Credit Card: See Form 1099-K Cash/Check: \$13,200	Salon booth Fees paid to the property manager: \$575/month X 9 Months = \$3,375 Hair products: \$385.95 New Clippers = \$114.11 Hand sanitizer and gloves: \$75.89 License/Fees: \$160 Liability insurance: \$315 Credit card processing fees: \$252 Cell Phone: 35% business use is \$115.00
Travel from salon to nursing home: 15 miles x 18 trips = 270 miles. Car placed in service in 2015.	

After completing her return you ask if she knows her 2019 earned income. She says she has her 2019 return at home. You place the return on hold while she quickly goes home. She returns and her 2019 return shows earned income of \$27,560.

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name ADRIANA	M.I.	Last name KACZENSKI	Daytime telephone number 619-554-2907	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name MAREK	M.I.	Last name KACZENSKI	Daytime telephone number 619-554-3006	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 167 STATE RD 23		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 6/28/1960	5. Your job title CASHIER		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 3/4/1951	8. Your spouse's job title RETIRED		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death _____

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced

Legally Separated

Widowed

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Interview Notes

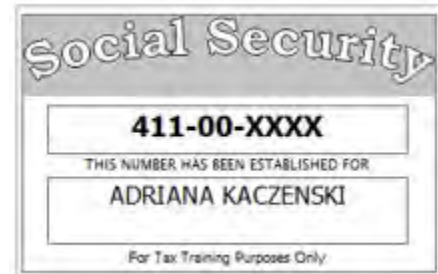
The Kaczenskis have marked the following boxes “yes” on page 2 of the I/I Sheet; all other boxes are marked “no”:

Part III Income: 1-Wages, 11-Retirement Income, 10-Disability income, 13-Social Security, 15-Other Income

Part IV Expenses: 4-Charitable Contributions

Part V Life Events: 10-Received stimulus

The Kaczenskis come to your site every year. Marek is retired and receives a small pension. He also received \$5,329 in disability payments from the Veterans Administration. Adriana works part time at a local grocery store. Last year she participated in a vaccine trial and received a small stipend.



A review of their 2019 tax return shows that Adriana had earned income of \$7,565

They donated \$250 worth of household items to Goodwill. They received a \$2,800 2021 stimulus payment (EIP3).

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

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NATIONAL PHARMACEUTICAL PO BOX 154 SAN DIEGO CA 92121		1 Rents	OMB No. 1545-0115 2021 Form 1099-MISC		Miscellaneous 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.
		2 Royalties			
		3 Other Income \$1,750.00			
PAYER'S TIN 84-678XXXX	RECIPIENT'S TIN 411-00-XXXX	5 Fishing boat proceeds	6 Medical and health care payments		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code ADRIANA KACZENSKI 167 STATE ROAD 23 YC, YS, YZIP		7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest		
		9 Crop insurance proceeds	10 Gross proceeds paid to an attorney		
		11	12 Section 409A deferrals		
Account number (see instructions)	FATCA filing requirement <input type="checkbox"/>	13 Excess golden parachute payments	14 Nonqualified deferred compensation		
		15 State tax withheld	15 State/Payer's state no.	15 State income	
Form 1099-MISC					

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2021

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

Box 1. Name MAREK KACZENSKI		Box 2. Beneficiary's Social Security 572-42-XXXX	
Box 3. Benefits Paid in 2021 \$23,650.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$23,650.00	
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> Paid by check or direct deposit \$21,868.00 Medicare Part B premiums deducted from your benefits \$1,782.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$1,782.00 Benefits for 2021 \$23,650.00 Benefits for 2020 Benefits for 2019 Benefits for 2018		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> Box 6. Voluntary Federal Income Tax Withheld Box 7. Address MAREK KACZENSKI 167 STATE ROAD 23 YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 572-42-XXXXA	

Form **SSA-1099-SM**

a. Employee's social security number 411-00-XXXX		Save. accurate, FAST! Use Visit the IRS website at www.irs.gov/efile				
b. Employer identification number (EIN) 84-512XXXX		1. Wages, tips, other compensation \$5,675.00	2. Federal income tax withheld			
c. Employer's name, address, and ZIP code TERRY'S COUNTRY STORE 1428 STATE ROAD 23 YC, YS, YZIP		3. Social security wages \$5,675.00	4. Social security tax withheld \$351.85			
		5. Medicare wages and tips \$5,675.00	6. Medicare tax withheld \$82.29			
		7. Social security tips	8. Allocated tips			
d. Control number		9.	10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code ADRIANA KACZENSKI 167 STATE ROAD 23 YC, YS, YZIP		11. Nonqualified plans	12a. See instructions for box 12			
		13. Statutory Employee Retirement Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b.			
		14. Other	12c.			
		-----	12d.			
15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
-----	-----	-----	-----	-----	-----	-----
Form W-2 Wage and Tax Statement		2021				
Copy B - To Be Filed With Employee's FEDERAL Tax Return.						
This information is being furnished to the Internal Revenue Service.						

CORRECTED (if checked)

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

PAYER'S name
Street address
City or town, state or province, country, ZIP or foreign postal code
Telephone no.

GLOBAL FINANCIAL
PO BOX 620
ALBANY NY 12201-0620

1 Gross distribution
\$6,750.00
2a Taxable amount
\$6,750.00

2021
Form 1099-R

2b Taxable amount not determined. Total Distribution

3 Capital gain (included in box 2a).

4 Federal income tax withheld

PAYER'S TIN
82-367XXXX

RECIPIENT'S TIN
572-42-XXXX

5 Employee contributions/ Designated Roth contributions or

6 Net unrealized appreciation in employer's securities

RECIPIENT'S name
Street address (including apt.no.)
City or town, state or province, country, ZIP or foreign postal

MAREK KACZENSKI
167 STATE ROAD 23
YC, YS, YZIP

7 Distribution Code(s)
7

IRA/ SEP/ SIMPLE

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.

FATCA filing requirement

12 State tax withheld

13 State/Payer's state no.

14 State distribution

Account number (see instructions)

Date of payment

15 Local tax withheld

16 Name of locality

17 Local distribution

Form **1099-R**

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name GLORIA	M.I. M	Last name LANGFORD	Daytime telephone number 310-766-0076	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 234 MANOR HILL AVE		Apt # 17	City YOUR CITY	State YOUR STATE	ZIP code YOUR ZIP
4. Your Date of Birth 8 SEP 1966	5. Your job title TRAINING SPECIALIST		6. Last year, were you:		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No	
		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No			
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure					
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced Date of final decree **5 SEP 2012**

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
MARTHA MARTIN	9 MAY 1941	MOTHER	12	Y	Y	S	N	Y					

Interview Notes

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

Part III Income: 1-Wages

Part IV Expenses: 1-Alimony, 2-Contributions to retirement account (401K), 5-Dependent Care

Part V Life Events: 1-Health Savings Account, 10-Received stimulus

Gloria is a training specialist for a medical equipment company. She has a Health Savings Account (HSA) for herself and took several distributions for qualified medical expenses (doctor/dentist co-pays and prescription medication) she paid during the year. In addition to her employer’s contribution, Gloria contributed \$1,200 to her HSA last year.

Her mother, Martha, is disabled and moved in with her in December 2020 after her mother’s husband passed away. Her mother has only Social Security income. Gloria provides more than half of her mother’s support.

Gloria travelled twice for business last year and paid a home-care aide \$2,100 to stay with her mother while she was away. Home-care aide: Susan Howard, SSN 572-34-XXXX, address: 12 S 45th st, YC, YS, YZIP.


Gloria pays \$500/month alimony to her ex-spouse (Gary Sanderson 567-45-XXXX).

She received a \$1,400 stimulus payment (EIP3) and said that her mother also received \$1,400.

She would like any refund direct deposited.



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

a. Employee's social security number 412-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 67-278XXXX		1. Wages, tips, other compensation \$39,685.35		2. Federal income tax withheld \$3,308.12			
c. Employer's name, address, and ZIP code DOMINION MEDICAL INSTRUMENTS 187 COMMONWEALTH AVE YC, YS, YZIP		3. Social security wages \$42,685.35		4. Social security tax withheld \$2,646.49			
		5. Medicare wages and tips \$42,685.35		6. Medicare tax withheld \$618.94			
		7. Social security tips		8. Allocated tips			
d. Control number 4556-L		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Employee's address and ZIP code GLORIA MARTIN LANGFORD 234 MANOR HILL AVE UNIT 17 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 D \$3,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD \$5,764.00			
		14. Other		12c. W \$1,400.00			
		----- ----- -----		12d. C \$235.00			
15. State YS	Employer's state ID number 67-880XXXX	16. State wages, tips, etc. \$39,685.35	17. State income tax 2,100.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement				2021			
Copy B - To Be Filed With Employee's FEDERAL Tax Return.							
This information is being furnished to the Internal Revenue Service.							

<input type="checkbox"/> CORRECTED (if checked)				
TRUSTEE'S/PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. BUSINESS SERVICE CORP PO BOX 1610 JACKSONVILLE FL 32201		OMB No. 1545-1517 2021 Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
PAYER'S TIN 32-554XXXX	RECIPIENT'S TIN 412-00-XXXX	1 Gross Distribution \$1,356.00	2 Earnings on excess cont.	Copy B For Recipient This information is being furnished to the IRS.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GLORIA MARTIN LANGFORD 234 MANOR HILL AVE UNIT 17 YC, YS, YZIP		3 Distribution Code	4 FMV on date of death	
Account number (see instructions) 55590078		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
Form 1099-SA				

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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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 ANTHONY	M.I. J	Last name MARTIN	Daytime telephone number 617-545-0087	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name MARIA	M.I. K	Last name MENDOZA	Daytime telephone number 617-345-8855	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 37 NORTH STAR LANE		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 1/17/1959	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	
7. Your spouse's Date of Birth 3/14/1971	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	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

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

Divorced

Legally Separated

Widowed

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

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

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death _____

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

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of U.S., 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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
SCOTT MARTIN	6/17/1993	SON	12	Y	Y	S	N	N					

Interview Notes

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

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

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

Part V Life Events: 10- Received Economic Impact Payment

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

Anthony retired from civil service and started drawing his pension on 1 December 2019, after 30 years of service. His pension was set up as joint/survivor. His 2019 earned income was \$79,560.

Anthony’s son Scott lost his job in 2020 and moved in with them. He received \$16,800 in unemployment benefits in 2021.

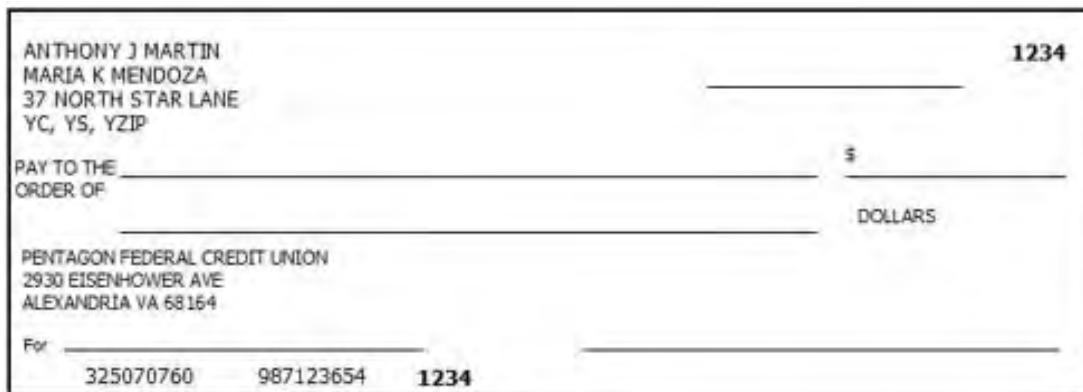
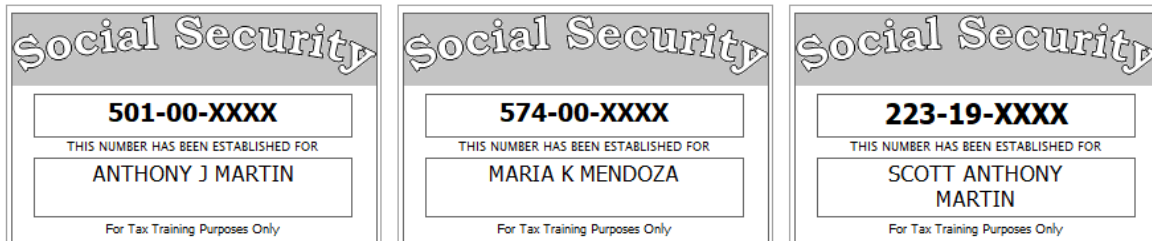
Maria is a substitute teacher. Her retirement plan contributions (W-2 Box 14) are mandatory. Maria said she paid \$273.65 for items she purchased for her students. She estimates that she worked about 500 hours in 2021. Her 2019 Earned income was \$11,560.00.


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

Anthony’s 2020 tax return rejected because a return had already been filed using his name and SSN. He received an IP PIN for 2021: 765908.

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

They received a \$2,800 Economic Impact Payment (EIP3). Scott received an EIP3 of \$1,400.



a. Employee's social security number 574-00-XXXX		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 11-433XXXX		1. Wages, tips, other compensation \$8,850.18		2. Federal income tax withheld \$875.00			
c. Employer's name, address, and ZIP code ELMONT COUNTY SCHOOL DISTRICT PO BOX 167 YC, YS, YZIP		3. Social security wages \$9,750.18		4. Social security tax withheld \$604.51			
		5. Medicare wages and tips \$9,750.18		6. Medicare tax withheld \$141.38			
		7. Social security tips		8. Allocated tips			
d. Control number 1566-000M		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code MARIA K MENDOZA 37 NORTH STAR LANE YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b.			
		14. Other PENS 900.00		12c.			
				12d.			
15. State YS	Employer's state ID number 11489XXXX	16. State wages, tips, etc. \$8,850.18	17. State income tax 250.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

<input type="checkbox"/> CORRECTED (if checked)							
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. PENTAGON FEDERAL CREDIT UNION 2930 EISENHOWER AVE ALEXANDRIA VA 68164		Payer's RTN (optional)		OMB No. 1545-0112		2021 Form 1099-INT	Interest Income
PAYER'S TIN 98-678XXXX		RECIPIENT'S TIN 501-00-XXXX		1 Interest income \$1,500.00			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP		4 Federal income tax withheld \$32.00		5 Investment expenses		Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported	
FATCA filing requirement <input type="checkbox"/>		6 Foreign Tax Paid		7 Foreign Country or US possession			
Account number (see instructions) 987123654		8 Tax exempt interest		9 Specified private activity bond interest			
		10 Market Discount		11 Bond Premium			
		12 Bond premium on Treasury obligations		13 Bond Premium on tax-exempt bond			
		14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no.	17 State tax withheld	
Form 1099-INT							

<input type="checkbox"/> CORRECTED (if checked)			2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. UNITED FINANCIAL SERVICES 242 MOTT ST WILLMINGTON DE 19802			1 Gross distribution \$7,100.00		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS	
			2a Taxable amount \$7,100.00			
			2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>		
			3 Capital gain (included in box 2a).	4 Federal income tax withheld \$710.00		
PAYER'S TIN 11-322XXXX	RECIPIENT'S TIN 501-00-XXXX	5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP			7 Distribution Code(s) 7	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>		8 Other %
			9a Your percentage of total distribution %	9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$77.00	13 State/Payer's state no. YS11-766XXXX		14 State distribution \$7,100.00
Account number (see instructions) 45600098		Date of payment	15 Local tax withheld	16 Name of locality		17 Local distribution
Form 1099-R						

This is the first time Anthony has taken a withdrawal from his IRA. He said he made non-deductible contributions to his IRA for several years. He kept track of these contributions and has records showing that his basis is \$16,500. He has two regular IRAs. He brought year-end statements that show the value of his United Financial IRA was \$46,356.12 and his Pentagon Federal IRA was \$14,509.24 on 12/31/2021. He made no contributions to his IRAs for 2021.

PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P. O. BOX 45 BOYERS, PA 16017-0045			Copy B - File with Federal tax return		2021	OMB No. 1545-0119 Form: 1099R Distribution From Pensions, Annuities Retirement or Profit- Sharing Plans, IRA's, Insurance Contracts, etc.
Form CSA 1099R (Rev 1/2009) This information is being furnished to the Department of Treasury - Internal Revenue Service	PAYER's Federal Identification 52-6083699	Recipient's ID No. (Annuitant) 501-00-XXXX	Account number (Retirement Claim) 6734-00	1. Gross distribution \$31,897.00		
	5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums			2a. Taxable amount		
	7. Distribution Code(s) 7-NONDISABILITY			4. Federal Income Tax Withheld \$3,367.00		
	9b. Total Employee Contributions \$42,679.00			State 1 YS	10. State Income Tax Withheld \$560.00	
				State 2	11. State Income Tax Withheld	
PAID TO → ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP						

CORRECTED (if checked)

PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. TRI-STATE CONSTRUCTION PO BOX 198 YC, YS, YZIP		1 Rents \$1,970.00	OMB No. 1545-0115 2021 Form 1099-MISC	Miscellaneous 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.
PAYER'S TIN 11-799XXXX		2 Royalties	4 Federal income tax withheld	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP		3 Other Income	5 Fishing boat proceeds	6 Medical and health care payments
RECIPIENT'S TIN 501-00-XXXX		7 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	9 Crop insurance proceeds	10 Gross proceeds paid to an attorney
		11	12 Section 409A deferrals	
		13 Excess golden parachute payments	14 Nonqualified deferred compensation	
		15 State tax withheld	15 State/Payer's state no.	15 State income
Form 1099-MISC				

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service <h2 style="margin: 0;">Intake/Interview & Quality Review Sheet</h2>	OMB Number 1545-1964											
You will need: <ul style="list-style-type: none"> 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. 													
<ul style="list-style-type: none"> 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 <i>(If you are filing a joint return, enter your names in the same order as last year's return)</i>													
1. Your first name KIM	M.I. V	Last name NGUYEN	Daytime telephone number 904-692-9944	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No									
3. Mailing address 1415 JAMESON CIR			Apt #	City YOUR CITY									
			State YOUR STATE	ZIP code YOUR ZIP									
4. Your Date of Birth 8 AUG 1957	5. Your job title ASST MANAGER		6. Last year, were you:										
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No									
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No									
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:										
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No									
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No									
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
Part II – Marital Status and Household Information													
1. As of December 31, 2020, what was your marital status?													
<input type="checkbox"/> Never Married <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input checked="" type="checkbox"/> Widowed		(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death 2016											
If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.													
2. List the names below of:													
• everyone who lived with you last year <i>(other than your spouse)</i> • anyone you supported but did not live with you last year													
If additional space is needed check here <input type="checkbox"/> 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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
BAYANI NGUYEN	8 SEP 1989	SON	11	Y	Y	S	N	Y					

Interview Notes

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

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

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

Part V Life Events: 6-Received First Time Homebuyer Credit (FTHBC) in 2008, 10-Received Stimulus

Kim is a part-time assistant manager at a local nursery. She has \$200 per month sent from her bank account to her Roth IRA. Her 2019 earned income was \$16,500.00.

Kim retired in October 2018 after 25 years as a police officer. Her health insurance premiums are shown in box 5. She has a letter from the county verifying the premiums.

Her son, Bayani was injured in a car accident on New Year’s Eve 2020 and is permanently disabled. He moved in with his mother after his hospitalization. Bayani receives Social Security disability payments most of which he is saving. His mother provides more than half of his support.

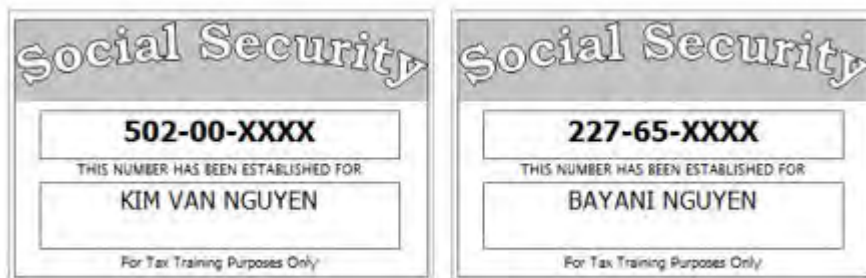
Kim received her 1099-INT from Vystar Credit Union on-line and was able to show it to you on her tablet. You recorded the following on the intake sheet: Vystar Credit Union, PO box 453, YC, YS, YZIP EIN 16-911XXXX, Box 1: \$112.67, Box 2: \$27.43, Box 3: \$453.12, Box 4: \$45.00


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

Kim and her husband purchased their home in 2008 and received the \$7,500 credit. She has been paying the required minimum payment each year.

Kim received a \$1,400 Economic Impact Payment. Bayani also received \$1,400. Both EIP3.

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



a. Employee's social security number 502-00-XXXX		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 16-655XXXX		1. Wages, tips, other compensation \$18,500.00		2. Federal income tax withheld			
c. Employer's name, address, and ZIP code EVERGREEN NURSERY 2300 W GREEN ST YC, YS, YZIP		3. Social security wages \$18,500.00		4. Social security tax withheld \$1,147.00			
		5. Medicare wages and tips \$18,500.00		6. Medicare tax withheld \$268.25			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code KIM VAN NGUYEN 1415 JAMESON CIR YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b.			
		14. Other		12c.			
		-----		12d.			
15. State YS	Employer's state ID number 16688XXXX	16. State wages, tips, etc. \$18,500.00	17. State income tax 450.50	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement		2021					
Copy B - To Be Filed With Employee's FEDERAL Tax Return.							
This information is being furnished to the Internal Revenue Service.							

<input type="checkbox"/> CORRECTED (if checked)		2021		Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. COMPTROLLER JACKSON COUNTY 13 GOVERNMENT PLACE YC, YS, YZIP		1 Gross distribution \$37,987.49		2a Taxable amount \$37,987.49		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS	
PAYER'S TIN 16-851XXXX		RECIPIENT'S TIN 502-00-XXXX		2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal KIM VAN NGUYEN 1415 JAMESON CIR YC, YS, YZIP		3 Capital gain (included in box 2a).		4 Federal income tax withheld \$1,750.00			
5 Employee contributions/ Designated Roth contributions or \$1,800.00		6 Net unrealized appreciation in employer's securities		7 Distribution Code(s) 7 IRA/SEP/SIMPLE <input type="checkbox"/>			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		FATCA filing requirement <input type="checkbox"/>		8 Other %	
Account number (see instructions) 000001287-11N		Date of payment		9a Your percentage of total distribution %		9b Total Employee Contributions	
12 State tax withheld \$867.00		13 State/Payer's state no. YS16888XXXX		14 State distribution \$37,987.49		15 Local tax withheld	
16 Name of locality		17 Local distribution		Form 1099-R			

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

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

Use North Carolina ZIP code 28145 for state sales tax.

** Donated on 7/12/2021, used thrift shop estimates. Items were purchased on various dates, estimated cost basis \$4,500. Donated to Salvation Army Center, 23 Holland Road, YC, YS, YZIP.

<input type="checkbox"/> CORRECTED (if checked)		OMB No 1545-0238	
PAYER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code STATE LOTTERY COMMISSION PO BOX 6701 YC, YS, YZIP		1. Reportable winnings \$1,000.00	2. Date won 06/19/2021
		3. Type of wager LOTTO \$10	4. Federal income tax withheld \$100.00
		5. Transaction	6. Race
PAYER'S Federal identification number 16-300XXXX		7. Winnings from identical wagers	8. Cashier
Payer's Telephone number		9. Winner's taxpayer identification no. 502-00-XXXX	10. Window
WINNER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code KIM VAN NGUYEN 1415 JAMESON CIR YC, YS, YZIP		11. First I.D.	12. Second I.D.
		13. State/Payer's state identification no. YS16345XXXX	14. State Winnings \$1,000.00
		15. State income tax withheld \$30.00	16. Local Winnings
		17. Local income tax withheld	18. Name of locality
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.			
Signature >		Date >	
Form W-2G			

Kim buys a \$10 lottery ticket every week and saves them. She has brought her tickets with her and has them separated between winners and losers. In addition to the \$1,000 winner, she has six \$5 winners, three \$20 winners and one \$50 winner. The other 41 tickets are all stamped "Not a Winner".

Form 13614-C
(October 2020)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

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

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

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

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

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

1. Your first name SHAMUS	M.I. J	Last name O'CONNOR	Daytime telephone number 301-887-3009	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 169 MAPLE TREE LANE		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 1-15-1969	5. Your job title WAREHOUSE SUPERVISOR	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 checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
SHANNON O'CONNOR	2-5-1940	MOTHER	0	Y	Y	S	N	Y					

Interview Notes

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

Part III Income: 1-Wages, 5-Refund of state tax, 11 Payments from IRA, 12-Unemployment

Part IV Expenses: 4-Deductions (Medical expenses, Mortgage Interest, Taxes)

Part V Life Events: 2-Cancellation of debt, 9-Marketplace health insurance, 10-Received an Economic Impact Payment

Shamus has been coming to your site for several years. 2021 was a difficult year. The company he worked for struggled during the pandemic and finally closed for good on 1 January. He was able to start collecting unemployment benefits in March and found employment in November.

Shamus has three brothers and together the four of them provide about 90% of the support for their mother Shannon who lives in a nursing home and receives a small amount of Social Security. The oldest brother provides 50% of her support and normally claims her on his tax return. Shamus and the other two brothers provide the remainder. Last year Shamus was able to contribute 12% of her support. To help Shamus, the three brothers agreed to allow Shamus to claim his mother in 2021 and provided him with a signed statement. Shamus’ older brother is Sean O’Connor SSN: 225-67-XXXX and lives at 34 Oak Hill Ave, Jacksonville Beach, FL 32250. His other brothers James and Michael live together at 14 W 27th St, Apt #17, San Diego CA 92194. Both pay more than 10% of their mother’s support.

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

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

When he lost his job he also lost his health insurance and obtained insurance through the market place.


During the interview, Shamus states he paid \$740 in mortgage interest, \$1,215 for property tax, and paid \$3,600 as his share of his mother’s nursing home care. Her doctor has certified that her nursing home care is medically necessary. He has not itemized in the past. He does not recall the amount of his state tax refund. Last year’s return in TaxSlayer shows it was \$532.

He received a \$1,400 EIP3 payment. His brother Sean told him he received the \$1,400 EIP3 for mom.

His 2019 return shows that he had earned income of \$54,975.

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



a. Employee's social security number 503-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 67-885XXXX		1. Wages, tips, other compensation \$6,390.56		2. Federal income tax withheld			
c. Employer's name, address, and ZIP code NATIONAL DISTRIBUTORS 16 COMMERCIAL BLVD YC, YS, YZIP		3. Social security wages \$6,390.56		4. Social security tax withheld \$396.21			
		5. Medicare wages and tips \$6,390.56		6. Medicare tax withheld \$92.66			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Employee's address and ZIP code SHAMUS J O'CONNOR 169 MAPLE TREE LANE YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 DD \$460.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
		-----		12d.			
15. State YS	Employer's state ID number 67990XXXX	16. State wages, tips, etc. \$6,390.56	17. State income tax 200.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p style="text-align: center;">Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

<input type="checkbox"/> CORRECTED (if checked)								
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. STATE UNEMPLOYMENT COMMISSION PO BOX 45 YC, YS, YZIP			1 Unemployment compensation \$21,896.00		OMB No. 1545-0120 2021 Form 1099-G		Certain Government Payments Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
			2 State or local income tax refunds, credits or offsets					
PAYER'S TIN 98-701XXXX		RECIPIENT'S TIN 503-00-XXXX		4 Federal income tax withheld \$850.00				
RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code SHAMUS J O'CONNOR 169 MAPLE TREE LANE YC, YS, YZIP			5 RTAA payments		6 Taxable grants			
			7 Agriculture payments		8 If checked, box 2 is trade or business income > <input type="checkbox"/>			
			9 Market gain					
Account number (see instructions) 888009965-O			10. State	10b State identification no.	11 State income tax withheld			
Form 1099-G								

<input type="checkbox"/> CORRECTED (if checked)						
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. AMERICAN HOME MORTGAGE PO BOX 2300 AUSTIN TX 78610		1 Date of Identifiable Event 04/15/2021	OMB No. 1545-1424 <div style="font-size: 2em; font-weight: bold;">2021</div> Form 1099-C		Cancellation of Debt	
		2 Amount of debt discharged \$13,500.00				
		3 Interest if included in Box 2				
CREDITOR'S TIN 45-677XXXX		DEBTOR'S TIN 503-00-XXXX		4 Debt description HOME MORTGAGE 169 MAPLE TREE LANE YC, YS, YZIP		Copy B For Debtor <small>This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.</small>
Account number (see instructions) 990001368009		6 Identifiable Event Code H	7 Fair market value of property			
Form 1099-C						

<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. PIONEER FINANCIAL CORP PO BOX 3501 MCLEAN VA 22101		1 Gross distribution \$2,000.00	OMB No. 1545-1424 <div style="font-size: 2em; font-weight: bold;">2021</div> Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
		2a Taxable amount \$2,000.00			
		2b Taxable amount not determined. <input checked="" type="checkbox"/>			
PAYER'S TIN 87-050XXXX		RECIPIENT'S TIN 503-00-XXXX		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$200.00
				5 Employee contributions/ Designated Roth contributions or	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal SHAMUS J O'CONNOR 169 MAPLE TREE LANE YC, YS, YZIP		7 Distribution Code(s) 1	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other	%
		9a Your percentage of total distribution %		9b Total Employee Contributions	
		10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld
Account number (see instructions) 330980076		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution
Form 1099-R					

Form 1095-A Department of the Treasury Internal Revenue Service	Health Insurance Marketplace Statement > Do not attach to your tax return. Keep for your records. <input type="checkbox"/> VOID > Go to www.irs.gov/Form1095A for instructions and the latest information. <input type="checkbox"/> CORRECTED	OMB No. 1545-2232 <div style="font-size: 2em; font-weight: bold; text-align: center;">2021</div>		
Part I Recipient Information				
1 Marketplace Identifier 12-007XXXX	2 Marketplace-assigned policy number 6700899	3 Policy issuer's name METLIFE		
4 Recipient's name SHAMUS J O'CONNOR	5 Recipient's SSN 503-00-XXXX	6 Recipient's date of birth 01/15/1969		
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth		
10 Policy start date 02/01/2021	11 Policy termination date 11/30/2021	12 Street address (including apartment number) 169 MAPLE TREE LANE		
13 City or town, State or province, Country and ZIP or foreign postal code YC, YS, YZIP				
Part II Covered Individuals				
A Covered individual name	B Covered individual SSN	C. Date of birth	D. Coverage start date	E. Coverage termination date
16 SHAMUS J O'CONNOR	503-00-XXXX	01/15/1969	02/01/2021	11/30/2021
17				
18				
19				
20				
Part III Coverage Information				
Month	A Monthly Enrollment Premiums	B Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit	
21 January				
22 February	\$315.35	\$468.77	\$188.00	
23 March	\$315.35	\$468.77	\$188.00	
24 April	\$315.35	\$468.77	\$188.00	
25 May	\$315.35	\$468.77	\$188.00	
26 June	\$315.35	\$468.77	\$270.00	
27 July	\$315.35	\$468.77	\$270.00	
28 August	\$315.35	\$468.77	\$270.00	
29 September	\$315.35	\$468.77	\$270.00	
30 October	\$315.35	\$468.77	\$270.00	
31 November	\$315.35	\$468.77	\$270.00	
32 December				
33 Annual Totals	\$3,153.50	\$4,687.70	\$2,372.00	

Form: 1095-A

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name MARU	M.I.	Last name PARATA	Daytime telephone number 619-675-0872	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 34 SUNRISE CIRCLE		Apt #	City YOUR CITY	State YOUR STATE ZIP code YOUR ZIP
4. Your Date of Birth 19 SEP 1955	5. Your job title HANDYMAN		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form. Divorced Date of final decree _____ 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 **2016**

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
LELANI ADAMS	6 MAY 1982	DAUGHTER	10	Y	Y	S	Y	N					
MIKE ADAMS	9DEC 2006	GRANDSON	10	Y	Y	S	Y	N					

Interview Notes

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

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

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

Part V Life Events: 7-Make Estimated Payments, 10-Received stimulus

Maru is a self-employed handyman. He has a contract with a local apartment complex and receives cash payments from homeowners. He maintains excellent business records and provides you with a summary using the worksheet that you gave him. He stated he made four \$500 estimated payments for 2021 on or before their due dates.

In reviewing Maru’s 2020 and 2019 federal returns you find the following:

- He elected to defer the employer portion of Social Security tax included in his self-employment tax. You find the worksheet in his 2020 return.
- He filed Form 7202. During your interview you discover that Maru lost eight more days because he had to self-isolate in February 2021. Then in April, he had a reaction to the COVID vaccine he received on April 16 which took several days to recover from – he was unable to work for six days and had to cancel or reschedule three job appointments. You also located Schedule SE from his 2020 return.
- His 2019 return shows his earned income was \$31,780.

Maru’s daughter Lelani and her husband divorced in December 2020 and she and her son moved in with her father in March. Lelani never worked outside the home and gets monthly alimony of \$400 plus \$300 child support. She has enrolled in the local community college pursuing a nursing degree. She has a small scholarship and took out a small student loan to pay the rest. She has no other income. She did not file a 2020 tax return. Her father is supporting her and her son. Maru marked Unsure for college expenses since he has helped Lelani pay for some books and required nursing supplies.

During your interview, Maru stated that he had some minor medical expenses (less than \$500) and contributed \$1,250 to his church and has a letter of acknowledgement.

He received a \$1,400 EIP3 payment and no Advanced Child Tax Credit payment. He said that his daughter did not receive a payment and does not know what her ex-husband received.

If he receives a refund, he would like to deposit half in his checking and half in his savings account. His savings account number is 9871237788 (shown on a bank statement he shows you) with the same routing number.



FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2021

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

Box 1. Name MARU PARATA		Box 2. Beneficiary's Social Security 504-00-XXXX
Box 3. Benefits Paid in 2021 \$17,895.80	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$17,895.80
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$15,613.80 Medicare Part B premiums deducted from your benefits \$1,782.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$2,282.00 Benefits for 2021 \$17,895.80 Benefits for 2020 Benefits for 2019 Benefits for 2018		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld \$500.00 Box 7. Address MARU PARATA 34 SUNRISE CIRCLE YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 504-00-XXXXA

Form **SSA-1099-SM**

CORRECTED (if checked)

PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. ANDERSON PROPERTY MANAGEMENT 1621 WEST 33RD ST YC, YS, YZIP		OMB No. 1545-0116 2021 Form 1099-NEC	Nonemployee Compensation
PAYER'S TIN 95-670XXXX	RECIPIENT'S TIN 504-00-XXXX	1 Nonemployee compensation \$11,659.37	Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MARU PARATA 34 SUNRISE CIRCLE YC, YS, YZIP		2	
FATCA filing requirement <input type="checkbox"/>		4 Federal income tax withheld	
Account number (see instructions) 90007421	16 State tax withheld	17 State/Payer's state no. -----	
Form 1099-NEC			

2021 Self-Employed Worksheet (type-in fillable)

(Complete a separate worksheet for each business)

Name: Maru Parata

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

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

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

Income	
Forms 1099 (-NEC, -MISC, -K)	\$ 11,659.37
Cash, checks, etc. (incl. tips)	\$ 33,796.76
Business expenses	
Advertising	\$ 650
Commissions and fees	\$
Health insurance premiums	\$ 1,800
Business insurance	\$ 575
Interest on business loans	\$
Office expense/supplies	\$ 35.78
Rent (not home office)	\$ 1,300
Repairs	\$
Supplies	\$ 2,956.73
Licenses or fees	\$ 450

Business use of car or truck	
Total mileage for year	9,564 mi.
Business miles	458 mi.
Commuting miles	mi.
Other miles	mi.
Vehicle description: 2017 Ford F150 Truck	
Date placed in service: 5 May 2018	

Business expenses (cont.)	
Business part of phone	\$ 467.00
Training for this business	\$ 150.00
Tools, etc. under \$2,500 each	\$ 2,645.09
Travel away from home	\$
Business meals at restaurants	\$ 45.98
Other business meals	\$
Other (specify)	\$
Personalized coveralls	\$ 123.75
	\$
	\$
	\$
	\$
	\$

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

During your interview, you gather the following information:

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

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2020
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

Social security number of person
with self-employment income ► **504-00-XXXX**

MARU PARATA

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A **1a**

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH **1b** ()

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order **2** 21980

3 Combine lines 1a, 1b, and 2 **3** 21980

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3 **4a** 20299

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here **4b**

c Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If less than \$400 and you had **church employee income**, enter -0- and continue **4c** 20299

5a Enter your **church employee income** from Form W-2. See instructions for definition of church employee income **5a**

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- **5b**

6 Add lines 4c and 5b **6** 20299

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020 **7** 137,700

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11 **8a**

b Unreported tips subject to social security tax from Form 4137, line 10 **8b**

c Wages subject to social security tax from Form 8919, line 10 **8c**

d Add lines 8a, 8b, and 8c **8d**

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** 137700

10 Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124) **10** 2517

11 Multiply line 6 by 2.9% (0.029) **11** 589

12 Self-employment tax. Add lines 10 and 11. Enter here and on **Schedule 2 (Form 1040), line 4** **12** 3106

13 Deduction for one-half of self-employment tax.

Multiply line 12 by 50% (0.50). Enter here and on **Schedule 1 (Form 1040), line 14** **13** 1553

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income¹ wasn't more than \$8,460, **or (b)** your net farm profits² were less than \$6,107.

14 Maximum income for optional methods **14** 5,640

15 Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross farm income¹ (not less than zero) **or** \$5,640. Also, include this amount on line 4b above **15**

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits² were less than \$6,107 and also less than 72.189% of your gross nonfarm income,⁴ **and (b)** you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

16 Subtract line 15 from line 14. **16**

17 Enter the **smaller** of: two-thirds ($\frac{2}{3}$) of gross nonfarm income¹ (not less than zero) **or** the amount on line 16. Also, include this amount on line 4b above **17**

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2020

QNA

Deferral Worksheet for Schedule H or Schedule SE filers—Schedule 3, line 12e

Before you begin: Complete Schedule H (Form 1040) or Schedule SE (Form 1040).

1a.	Enter the amount from line 25 of Form 1040 or 1040-SR	1a.	
b.	Enter the amount from line 26 of Form 1040 or 1040-SR	1b.	2700
c.	Enter the amount from line 9 of Schedule 3	1c.	
d.	Enter the amount from line 10 of Schedule 3	1d.	
e.	Add lines 1a through 1d	1e.	2700
2.	Enter the amount from line 24 of Form 1040 or 1040-SR	2.	3619
3.	Enter the amount(s) from line 8b of your Schedule(s) H	3.	
4.	Add lines 2 and 3	4.	3619
5.	Enter the amount from line 8d of your Schedule(s) H	5.	
6.	Enter the amount from line 26 of your Schedule(s) SE	6.	975
7.	Add lines 5 and 6	7.	975
8.	Subtract line 7 from line 4	8.	2644
9.	Subtract line 8 from line 1e. If zero or less, enter -0-	9.	56
10.	Subtract line 9 from line 7 You can defer payment on up to the amount on line 10 until 12/31/2021 or 12/31/2022 by reporting the amount on line 10 above (or a smaller amount) on line 12e of Schedule 3 (Form 1040). See instructions.	10.	919
11.	Enter the amount you reported on Schedule 3, line 12e	11.	919
12.	Enter one-half of the amount on line 7 above	12.	488
13.	Enter the smaller of line 11 or line 12. You must pay this amount by 12/31/2022	13.	488
14.	Subtract line 13 from line 11. You must pay this amount by 12/31/2021	14.	431

**Credits for Sick Leave and Family Leave
 for Certain Self-Employed Individuals**

▶ Attach to Form 1040 or 1040-SR.
 ▶ Go to www.irs.gov/Form7202 for instructions and the latest information.

Name of person with self-employment income (as shown on Form 1040 or 1040-SR)

Social security number of person with self-employment income

MARU PARATA

504-00-XXXX

Part I Credit for Sick Leave for Certain Self-Employed Individuals

1	Number of days you were unable to perform services as a self-employed individual because of certain coronavirus-related care you required. See instructions	1	4
2	Number of days you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to another. (Do not include days you included in line 1.) See instructions	2	
3	If you are filing a fiscal year return, see instructions; otherwise enter 10	3	10
4	Enter the smaller of line 1 or line 3	4	4
5	Subtract line 4 from line 3	5	6
6	Enter the smaller of line 2 or line 5	6	
7	Net earnings from self-employment (see instructions)	7	31030
8	Divide line 7 by 260 (round to nearest whole number)	8	119
9	Enter the smaller of line 8 or \$511	9	119
10	Multiply line 4 by line 9	10	476
11	Multiply line 8 by 67% (0.67)	11	80
12	Enter the smaller of line 11 or \$200	12	80
13	Multiply line 6 by line 12	13	
14	Add lines 10 and 13	14	476
15	Amount of qualified sick leave wages subject to the \$511 per day limit you received from an employer (see instructions)	15	
16	Amount of qualified sick leave wages subject to the \$200 per day limit you received from an employer (see instructions)	16	
If line 15 and line 16 are both zero, skip to line 24 and enter the amount from line 14.			
17	Add line 13 and line 16	17	
18	Enter the smaller of line 17 or \$2,000	18	
19	Subtract line 18 from line 17	19	
20	Add lines 10, 15, and 18	20	
21	Enter the smaller of line 20 or \$5,110	21	
22	Subtract line 21 from line 20	22	
23	Add line 19 and line 22	23	
24	Subtract line 23 from line 14. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 12b	24	476

Part II Credit for Family Leave for Certain Self-Employed Individuals

25	Number of days you were unable to perform services as a self-employed individual because of certain coronavirus-related care you provided to a son or daughter. (Do not enter more than 50 days.) See instructions	25	
26	Net earnings from self-employment (see instructions)	26	
27	Divide line 26 by 260 (round to nearest whole number)	27	
28	Multiply line 27 by 67% (0.67)	28	
29	Enter the smaller of line 28 or \$200	29	
30	Multiply line 25 by line 29	30	
31	Amount of qualified family leave wages you received from an employer (see instructions)	31	
If line 31 is zero, skip to line 35 and enter the amount from line 30.			
32	Add line 30 and line 31	32	
33	Enter the smaller of line 32 or \$10,000	33	
34	Subtract line 33 from line 32	34	
35	Subtract line 34 from line 30. If zero or less, enter -0-. Enter here and include on Schedule 3 (Form 1040), line 12b	35	

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

Form **7202** (2020)

ONA

<input type="checkbox"/> CORRECTED (if checked)			
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number CARSON COUNTY COMMUNITY COLLEGE 132 EMERSON PARKWAY YC, YS, YZIP		1 Payments received for qualified tuition and related expenses <p style="text-align: right;">\$3,850.00</p>	OMB No. 1545-1574 <p style="font-size: 2em; text-align: center;">2021</p> <p style="text-align: center;">Form 1098-T</p>
FILER'S employer identification no. <p style="text-align: center;">20-870XXXX</p>	STUDENT'S TIN <p style="text-align: center;">514-22-XXXX</p>	3 If this box is checked, your educational institution has changed its reporting method for 2021. <input type="checkbox"/>	
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code LELANI ADAMS 34 SUNRISE CIRCLE YC, YS, YZIP		4 Adjustments made for a prior year	5 Scholarships or grants <p style="text-align: right;">\$1,000.00</p>
Service Provider/Acct No. (see instr.) <p style="text-align: center;">120007531</p>	8. Checked if at least half-time student <input checked="" type="checkbox"/>	6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 2022. > <input type="checkbox"/>
		9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund
Form 1098-T			

Tuition Statement

Copy B For Student

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

Lelani is in her first year of nursing school. During your interview you note the following information:

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

MARU PARATA	1234
34 SUNRISE CIRCLE YC, YS, YZIP	
Void	
PAY TO THE ORDER OF	\$ _____ DOLLARS
VALLEY NATIONAL BANK 107 DEERWOOD PLAZA YC, YS, YZIP	
For	_____
021201383	0004598715 1234

To think about:

Maru says that Leilani did not file a 2020 tax return. These are possible questions you might ask:

- Confirm the divorce was final before the end of 2020.
- Did she or her ex-spouse receive any EIP for 2020 while they were married?
- Did her ex-spouse claim Mike as a dependent?
- Maybe she should file a return for 2020 to claim the recovery rebate credit?

Form **13614-C**
(October 2020)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

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

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

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

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

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

1. Your first name RAYMOND		M.I. J	Last name QUINN		Daytime telephone number 405-998-0704	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name		M.I.	Last name		Daytime telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 5700 EAST CANYON DRIVE				Apt #	City YOUR CITY	State YOUR STATE	ZIP code YOUR ZIP
4. Your Date of Birth 5/16/1968	5. Your job title NONE		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:		c. Legally blind <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 type="checkbox"/> No	
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure							
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
ALONZO QUINN	7/17/1940	FATHER	7	Y	Y	S	N	Y					

Interview Notes

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

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

Part V Life Events: 9-Marketplace health coverage (Form 1095-A), 10-Received stimulus

Raymond’s father has dementia which became much worse in 2021, so Raymond quit his job and moved his father in to live with him in June and became his caregiver. Raymond receives Medicaid waiver payments from the State Department of Health and Social Services (W-2) to care for his father. Alonzo’s only income is \$715 per month from Social Security. Raymond provides more than half of his father’s support.

You find Form 8915-E in Raymond’s 2020 tax return. He has not repaid any of the distribution.

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

He has a copy of his 2019 W-2 showing his earned income was \$37,896.57 (confirmed by his tax return).

Raymond and his father each received a \$1,400 EIP3 payments.

If due a refund he would like direct deposit or direct debit if he owes. He provides his USAA Federal Savings Bank information from a copy of his 2020 return prepared by a paid preparer: Routing number: 314074269, Account 650009584.



a. Employee's social security number 505-00-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 69-167XXXX		1. Wages, tips, other compensation \$13,675.00		2. Federal income tax withheld			
c. Employer's name, address, and ZIP code STATE DEPT OF HEALTH AND SOCIAL SERVICES 29 GOVERNMENT PLAZA STE 1600 YC, YS, YZIP		3. Social security wages \$13,675.00		4. Social security tax withheld \$847.85			
		5. Medicare wages and tips \$13,675.00		6. Medicare tax withheld \$198.29			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code RAYMOND JOSEPH QUINN 5700 EAST CANYON DR YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State	Employer's state ID number	16. State wages, tips, etc.	17. State income tax	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<p>Form W-2 Wage and Tax Statement 2021</p> <p>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</p> <p>This information is being furnished to the Internal Revenue Service.</p>							

a. Employee's social security number 505-00-XXXX		Save accurate, FAST! Use Visit the IRS website at www.irs.gov/efile				
b. Employer identification number (EIN) 59-321XXXX		1. Wages, tips, other compensation \$18,750.00	2. Federal income tax withheld \$1,800.00			
c. Employer's name, address, and ZIP code ANDERSON CONSULTING 1300 DEMPSEY AVE YC, YS, YZIP		3. Social security wages \$19,750.00	4. Social security tax withheld \$1,224.50			
		5. Medicare wages and tips \$19,750.00	6. Medicare tax withheld \$286.38			
		7. Social security tips	8. Allocated tips			
d. Control number 145000842		9.	10. Dependent care benefits			
e. Employee's first name and initial Employee's address and ZIP code RAYMOND JOSEPH QUINN 5700 EAST CANYON DR YC, YS, YZIP		11. Nonqualified plans				
		12a. See instructions for box 12 D \$1,000.00				
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>				
		12b. DD \$2,589.00				
14. Other		12c.				
		12d.				
15. State YS	Employer's state ID number 59-446XXXX	16. State wages, tips, etc. \$18,750.00	17. State income tax 750.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name

Form **W-2 Wage and Tax Statement** **2021**
Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Form 8915-E	Qualified 2020 Disaster Retirement Plan Distributions and Repayments (Use for Coronavirus-Related and Other Qualified 2020 Disaster Distributions)	OMB No. 1545-0074 2020 Attachment Sequence No. 915
Department of the Treasury Internal Revenue Service	Go to www.irs.gov/Form8915E for instructions and the latest information. Attach to 2020 Form 1040, 1040-SR, or 1040-NR.	
Name. If married, file a separate form for each spouse required to file 2020 Form 8915-E. See instructions. RAYMOND J QUINN		Your social security number 505-00-XXXX
Home address (number and street, or P.O. box if mail is not delivered to your home) Apt. no.		
City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here <input type="checkbox"/>
Foreign country name		Foreign province/state/county
		Foreign postal code
Before you begin:		
<ul style="list-style-type: none"> Complete 2020 Form 8915-D, Qualified 2019 Disaster Retirement Plan Distributions and Repayments, and 2020 Form 8915-C, Qualified 2018 Disaster Retirement Plan Distributions and Repayments, if applicable. If you completed Part I of 2020 Form 8915-D, or of 2020 Form 8915-C, see the Caution in Column (a) in the instructions to figure the amounts for column (a). See Table 1 in the instructions for the list of qualified 2020 disasters. If you are reporting distributions in Part I for more than one qualified 2020 disaster, see the instructions to determine whether you should use Worksheet 2 to figure the amounts to enter in Part I, column (b), below. If you must use Worksheet 2, check this box <input type="checkbox"/> 		
Part I Total Distributions From All Retirement Plans (Including IRAs).		
CAUTION For coronavirus, check this box. <input checked="" type="checkbox"/> Do not enter a disaster name, a disaster beginning date, or an earliest distribution date below. Coronavirus-related distributions can be made on or after January 1, 2020, and before December 31, 2020. For 2020, qualified 2020 disaster distributions for a disaster other than the coronavirus can be made at any time in 2020 on or after the disaster's beginning date. See instructions.		
Disaster name ▶		
Disaster beginning date ▶		
1 Distributions from retirement plans (other than IRAs) Date earliest distribution made ▶ / /		
2 Distributions from traditional, SEP, and SIMPLE IRAs Date earliest distribution made ▶ 11/12/2020		22000
3 Distributions from Roth IRAs Date earliest distribution made ▶ / /		22000
4 Totals. Add lines 1 through 3 in columns (a) and (b). Complete column (c) if line 4, column (b), is more than \$100,000. Otherwise, leave column (c) blank		100,000
5 If you completed column (c), enter the excess of the amount on line 4, column (a), over \$100,000. Otherwise, enter the excess of the amount on line 4, column (a), over the amount on line 4, column (b). Report these distributions under the normal rules in accordance with the instructions for your tax return		5

Before you begin: Complete 2020 Form 8606, Nondeductible IRAs, if required.

Part III Qualified 2020 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs

12	Did you receive a qualified 2020 disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2020 Form 8606? <input type="checkbox"/> Yes. Go to line 13. <input checked="" type="checkbox"/> No. Skip lines 13 and 14, and go to line 15.		
13	Enter the amount, if any, from 2020 Form 8606, line 15b. But if you are entering amounts here and on 2020 Form 8915-D, line 22, or Form 8915-C, line 23, only enter on line 13 the amount on Form 8606, line 15b, attributable to Form 8915-E distributions. See the instructions for Form 8606, line 15b	13	
14	Enter the amount, if any, from 2020 Form 8606, line 25b. But if you are entering amounts here and on 2020 Form 8915-D, line 23, or Form 8915-C, line 24, only enter on line 14 the amount on Form 8606, line 25b, attributable to Form 8915-E distributions. See the instructions for Form 8606, line 25b	14	
15	If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b), if any. Don't include on line 15 any amounts reported on 2020 Form 8606	15	22000
16	Add lines 13, 14, and 15	16	22000
17	If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 16 (see instructions). You must check this box if you checked the box on line 9. Otherwise, divide line 16 by 3.0	17	7333
18	Enter the total amount of any repayments you made before filing your 2020 tax return. But don't include any repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified 2016, 2017, 2018, or 2019 disaster distributions. See instructions	18	
19	Amount subject to tax in 2020. Subtract line 18 from line 17. If zero or less, enter -0-. Include this amount in the total on 2020 Form 1040, 1040-SR, or 1040-NR, line 4b	19	7333

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in Qualified 2020 Disaster Areas

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.	OMB No. 1545-2232 2021		
Part I Recipient Information				
1 Marketplace Identifier 15-009XXXX	2 Marketplace-assigned policy number 560927	3 Policy issuer's name NATIONAL BLUE		
4 Recipient's name RAYMOND J QUINN	5 Recipient's SSN 505-00-XXXX	6 Recipient's date of birth 05/16/1968		
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth		
10 Policy start date 07/01/2021	11 Policy termination date 12/31/2021	12 Street address (including apartment number) 5700 EAST CANYON DR		
13 City or town, State or province, Country and ZIP or foreign postal code YC, YS, YZIP				
Part II Covered Individuals				
A Covered individual name	B Covered individual SSN	C. Date of birth	D. Coverage start date	E. Coverage termination date
16 RAYMOND J QUINN	505-00-XXXX	05/16/1968	07/01/2021	12/31/2021
17				
18				
19				
20				
Part III Coverage Information				
Month	A Monthly Enrollment Premiums	B Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit	
21 January				
22 February				
23 March				
24 April				
25 May				
26 June				
27 July	\$809.00	\$1,008.92	\$.00	
28 August	\$809.00	\$1,008.92	\$.00	
29 September	\$809.00	\$1,008.92	\$.00	
30 October	\$809.00	\$1,008.92	\$.00	
31 November	\$809.00	\$1,008.92	\$.00	
32 December	\$809.00	\$1,008.92	\$.00	
33 Annual Totals	\$4,854.00	\$6,053.52	\$.00	

Form: 1095-A

Form **13614-C**
(October 2020)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview & Quality Review Sheet

You will need:

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

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

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

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

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

1. Your first name STEVEN	M.I. C	Last name ROMANO	Daytime telephone number 715-998-5612	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name HELEN	M.I. D	Last name ROMANO	Daytime telephone number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1567 LAKESIDE DRIVE		Apt #	City YOUR CITY	State YOUR STATE
4. Your Date of Birth 14 JUN 1955		5. Your job title RETIRED		6. Last year, were you:
7. Your spouse's Date of Birth 3 NOV 1957		8. Your spouse's job title DECEASED		9. Last year, was your spouse:
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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 Divorced Legally Separated Widowed

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

Date of final decree _____

Date of separate maintenance decree _____

Year of spouse's death **16 MAY 2021**

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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
GLENDA STEVENS	16 JAN 1986	DAUGHTER	7	Y	Y	S	N	N					

Interview Notes

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

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

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

Part V Life Events: 10-Received Economic Impact Payment

Tragedy struck the Romano household last year. Helen passed away on May 16, 2021, after a long battle with Parkinson’s disease. Steven’s daughter Glenda moved in to help her father in June. Glenda has a part-time job and earned \$6,800 last year but she receives over half of her support from her father. She is single.

Helen filed for disability benefits in 2019 and received lump-sum Social Security benefits covering two prior years, as well as the current year. Steven started receiving Social Security in 2020. They received no tax-exempt income in any prior year. Their prior year information is as follows:

2020 -- MAGI \$35,160 -- SSA Payments received \$17,080 -- taxable SS benefits \$5,850

2019 -- MAGI \$34,790 -- SSA Payments received \$0.00 -- taxable SS benefits \$0.00

Steven received \$30,000 from Helen’s small life insurance policy and donated half of it to the local hospice society, a qualified Section 501 (c) (3) charity. With the large donation and increased medical expenses for Helen, Steven believes he can itemize deductions and provides the worksheet you provided him when he made his appointment for your site.

Steven and Helen received \$2,800 in EIP3 payments. Glenda received a \$1,400 EIP3 payment.

Steven did not receive a paper copy of his interest from Navy FCU but was able to access it on his phone which showed \$130 interest.

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



FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2021

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

Box 1. Name STEVEN C ROMANO		Box 2. Beneficiary's Social Security 506-00-XXXX
Box 3. Benefits Paid in 2021 \$17,302.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$17,302.00
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> Paid by check or direct deposit \$14,920.00 Medicare Part B premiums deducted from your benefits \$1,782.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$2,382.00 Benefits for 2021 \$17,302.00 Benefits for 2020 Benefits for 2019 Benefits for 2018		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> Box 6. Voluntary Federal Income Tax Withheld \$600.00 Box 7. Address STEVEN C ROMANO 1567 LAKESIDE DR YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 506-00-XXXXA

Form **SSA-1099-SM**

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2021

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

Box 1. Name HELEN D ROMANO		Box 2. Beneficiary's Social Security 227-69-XXXX
Box 3. Benefits Paid in 2021 \$30,524.00	Box 4. Benefits Repaid to SSA in 2021	Box 5. Net Benefits Paid for 2021 (Box 3 minus Box 4) \$30,524.00
<p align="center">DESCRIPTION OF AMOUNT IN BOX 3</p> Paid by check or direct deposit \$29,782.00 Medicare Part B premiums deducted from your benefits \$742.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$742.00 Benefits for 2021 \$5,354.00 Benefits for 2020 \$12,685.00 Benefits for 2019 \$12,485.00 Benefits for 2018		<p align="center">DESCRIPTION OF AMOUNT IN BOX 4</p> Box 6. Voluntary Federal Income Tax Withheld Box 7. Address HELEN D ROMANO 1567 LAKESIDE DR YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 227-69-XXXXA

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NATIONAL PENSION SERVICES MANNING CORP RETIREMENT FUND PO BOX 1500 STLOUIS MO 63103-1500			1 Gross distribution \$36,550.00			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 \$33,362.00				
			2b Taxable amount not determined. <input type="checkbox"/>	Total Distribution <input type="checkbox"/>			
			3 Capital gain (included in box 2a).	4 Federal income tax withheld \$3,100.00			
PAYER'S TIN 23-220XXXX	RECIPIENT'S TIN 506-00-XXXX		5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal STEVEN C ROMANO 1567 LAKESIDE DR YC, YS, YZIP			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %		
			9a Your percentage of total distribution %	9b Total Employee Contributions \$69,070.00			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$735.00	13 State/Payer's state no. YS23778XXXX	14 State distribution \$33,362.00		
Account number (see instructions) 777371009		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution		
Form 1099-R							

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LIBERTY NATIONAL LIFE INSURANCE PO BOX 7800 JACKSONVILLE FL 32209-7800			1 Gross distribution \$123,850.00			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS	
			2a Taxable amount				
			2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input checked="" type="checkbox"/>			
			3 Capital gain (included in box 2a).	4 Federal income tax withheld			
PAYER'S TIN 84-550XXXX	RECIPIENT'S TIN 506-00-XXXX		5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal STEVEN C ROMANO 1567 LAKESIDE DR YC, YS, YZIP			7 Distribution Code(s) 6	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.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld	13 State/Payer's state no.	14 State distribution		
Account number (see instructions)		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution		
Form 1099-R							

Itemized Deduction Worksheet (type-in fillable)

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

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

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

Your name: Steven Romano

MEDICAL EXPENSES you paid for yourself or your dependent that were not reimbursed		STATE/LOCAL TAXES	
Insurance* (specify)	\$	State income tax paid (other than through withholding)	\$
DENTAL	\$ 935.00	Sales tax on car or home improvement purchases	\$
MEDICARE SUPPLEMENT	\$ 1,800.00	Real estate taxes (not service fees like garbage or sewer)	\$ 4,316.45
	\$	Personal property (e.g. tax portion of car registration)	\$ 169.00
*Not paid pre-tax from paycheck for health, dental, vision, long-term care. Provide Form 1095-A from Marketplace if received.		Other taxes paid (specify):	
Doctors, dentist, etc.	\$ 2,198.52		\$
Hospital, medically needed care facility, etc.	\$ 3,145.21		\$
Prescriptions (even if filled with over the counter meds)	\$ 1,489.55	INTEREST	
Medical aids (canes, glasses, etc.)	\$	Home mortgage interest - on main home	\$ 7,950.87
Other (specify):		- on second loan or home	\$
Lodging(5 Nights)	\$ 575.00	Loan balance owed at year end (Form 1098):	\$ 174,035.78
Meals	\$ 296.78	Amount of loan used to buy, build, or improve home, if less than the full amount	\$
Parking	\$ 50	Mortgage insurance required by lender	\$ 750.00
Bus or car service	\$	Year loan originated	Yr: 2001
Medical miles	983 mi.	Other (specify):	
CHARITY (you need to keep evidence of each; if \$250 or more, must be in writing from charity)		Car Loan	\$ 654.99
Cash contributions (total)	\$ 15,000	OTHER:	
Other than cash, specify name of charity (no appreciated items):	(provide thrift store value) \$	Gambling losses	\$
Salvation Army	\$ 395.00	Other (specify):	
	\$		\$
	\$		
Charitable miles	mi.		

During your interview you note the following:

- Steven states he has a letter acknowledging his \$15,000 donation to the Hospice.
- The five nights of lodging and meals were for the Romanos to visit a specialty clinic for Helen's Parkinson's treatment.

Interview Notes

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

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

Part IV Expenses: 4-Deductions (Charity)

Part V Life Events: 8-Capital loss carryover, 10-Received stimulus

The Sahlbergs have come to your site for years. When you start their return, carryforward information shows a dependent grandson. The Sahlbergs state that that the grandson is no longer a dependent since he graduated from high school and joined the military in December 2020.

Following a serious illness, Maryanne was diagnosed chronically ill and eligible to use her qualified LTC insurance. She received payments for 50 days while in a rehab facility.

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

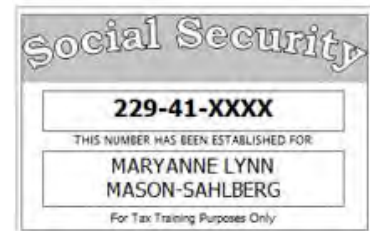
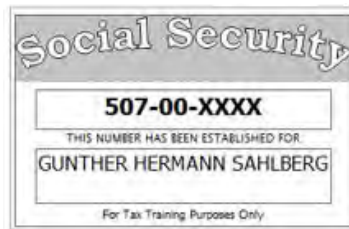
Gunther: Box 5 (Net Benefits) \$21,754; Box 6(Federal Withholding) \$1,200, Medicare \$1,782

Maryanne: Box 5 (Net Benefits) \$10,877; Box 6(Federal Withholding) Blank, Medicare \$1,782

Gunther has a document from Davenport Trust Company showing that \$6,000 from his IRA was paid directly to his church. He also confirmed that he had always deducted all his IRA contributions.

The Sahlbergs received \$7,200 in stimulus payments – \$3,000 in January and \$4,200 in May. They called their grandson and he said he did not receive a stimulus payment in 2021.

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



<input type="checkbox"/> CORRECTED (if checked)					
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LIFE CARE INSURANCE COMPANY 1598 BROADWAY FAIRVIEW KY 42221		1 Gross Long-Term care benefits paid \$18,000.00	OMB No. 1545-1519 2021 Form 1099-LTC	Long-Term Care and Accelerated Death Benefits	
PAYER'S TIN 28-566XXXX	POLICYHOLDER'S TIN 229-41-XXXX	2 Accelerated Death benefits paid	INSURED'S TIN 229-41-XXXX		Copy B For Policyholder This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
POLICYHOLDER'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MARYANNE L MASON-SAHLBERG 429 CRYSTAL VIEW CT YC, YS, YZIP		3 <input checked="" type="checkbox"/> Per Diem <input type="checkbox"/> Reimbursed Amount			
INSURED'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code MARYANNE L MASON-SAHLBERG 429 CRYSTAL VIEW CT YC, YS, YZIP		4. Qualified contract <input checked="" type="checkbox"/> (optional)	5. (optional) <input checked="" type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified 04/16/2021	
Account number (see instructions) 167-0098-4539		Form 1099-LTC			

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LIBERTY RETIREE SERVICES TRI-STATE CONSTRUCTION PENSION FUND PO BOX 930 FAIRVIEW KY 42221-0930			1 Gross distribution \$23,450.00			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS
			2a Taxable amount \$21,305.00			
2b Taxable amount not determined. <input type="checkbox"/>		Total Distribution <input type="checkbox"/>				
3 Capital gain (included in box 2a).		4 Federal income tax withheld \$2,150.00				
PAYER'S TIN 34-663XXXX	RECIPIENT'S TIN 507-00-XXXX	5 Employee contributions/ Designated Roth contributions or \$2,145.00		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GUNTHER H SAHLBERG 429 CRYSTAL VIEW CT YC, YS, YZIP			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %	
			9a Your percentage of total distribution %		9b Total Employee Contributions	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$800.00	13 State/Payer's state no. YS63400XXXX	14 State distribution \$21,305.00	
Account number (see instructions) 189444-0072		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution	
Form 1099-R						

<input type="checkbox"/> CORRECTED (if checked)				2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. DAVENPORT TRUST CO 901 EAST CARY ST - 12TH FLOOR RICHMOND VA 23219			1 Gross distribution \$10,950.00			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS
			2a Taxable amount \$10,950.00			
2b Taxable amount not determined. <input checked="" type="checkbox"/>		Total Distribution <input type="checkbox"/>				
3 Capital gain (included in box 2a).		4 Federal income tax withheld \$950.00				
PAYER'S TIN 54-183XXXX	RECIPIENT'S TIN 507-00-XXXX	5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GUNTHER H SAHLBERG 429 CRYSTAL VIEW CT YC, YS, YZIP			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other %	
			9a Your percentage of total distribution %		9b Total Employee Contributions	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$115.00	13 State/Payer's state no. YS63411XXXX	14 State distribution \$10,950.00	
Account number (see instructions) 169-007-64977		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution	
Form 1099-R						

Davenport & Company LLC		2021		TAX REPORTING STATEMENT	
901 East Cary St -12th Floor		TAX INFORMATION SUMMARY		Gunther Sahlberg and Maryanne Mason Sahlberg	
Richmond VA 23219				429 crystal view ct, YC, YS, YZIP	
Account No. 111-227				Recipient ID No. 507-00-XXXX	
Payer's TIN: 54-183XXXX					
Form 1099-DIV Dividends and Distributions			Form 1099-INT Interest Income		
Copy B for Recipient (OMB NO. 1545-0110)			Copy B for Recipient (OMB NO. 1545-0112)		
Box		Amount	Box		Amount
1a	Total Ordinary Dividends	12,694.14	1	Interest Income	501.89
1b	Qualified Dividends	996.79	2	Early Withdrawal Penalty	0.00
2a	Total Capital Gain Distributions (Includes 2b – 2d)	3,267.59	3	Interest on U.S. Savings Bonds and Treas. Obligations	0.00
2b	Unrecaptured 1250 Gain	0.00	4	Federal Income Tax Withheld	0.00
2c	Section 1202 Gain	0.00	5	Investment Expenses	0.00
2d	Collectibles (28%) Gain	0.00	6	Foreign Tax Paid	0.00
3	Nondividend Distributions	14.75	7	Foreign Country or U.S. Possession	
4	Federal Income Tax Withheld	0.00	8	Tax-Exempt Interest	876.08
5	Section 199A Dividends	4,512.77	9	Specified Private Activity Bond Interest	0.00
6	Investment Expenses	0.00	10	Market Discount	0.00
7	Foreign Tax Paid	69.34		Market Discount on Noncovered Securities	0.00
8	Foreign Country/U.S. Possession: Various		11	Bond Premium	256.97
9	Cash Liquidation Distributions	0.00	12	Bond Premium on Tax-Exempt Bond	0.00
10	Non-Cash Liquidation Distributions	0.00	13	Bond Premium on tax Exempt Bonds	
11	Exempt-Interest Dividends	356.93	15	State	YS
12	Specified Private Activity Bond Interest Dividends	0.00	16	State Identification No.	XXXX
13	State	YS	17	State Tax Withheld	0.00
14	State Identification No.	XXXX		FATCA filing requirement	
15	State Tax Withheld	0.00			
	FATCA filing requirement				
Summary of Proceeds, Gains & Losses, Adjustments and Withholding					
Term	Form 8949 type	Proceeds	Cost basis	Wash Sale loss disallowed	Net Gain or Loss(-)
Short	A (basis reported to IRS)	7,453.98	7,117.88	226.80	562.90
Short	B (basis not reported to IRS)				
Short	C (Form 1099-B not received)				
	Total Short-Term	7,453.98	7,117.88	226.80	562.90
Long	D (basis reported to IRS)	29,653.89	26,764.67		2,889.22
Long	E (basis not reported to IRS)	6,540.87	7,780.56		(1,239.69)
Long	F (Form 1099-B not received)				
	Total Long-Term	36,194.76	34,545.23		1,649.53
	Grand Total	43,648.74	41,663.11	226.80	2,212.43

This is page 2 of 19 of the Sahlberg's broker statement. A review of the complete broker statement has verified that the summary figures agree and the summary contains all the information required for the federal return. The broker statement indicates that the purchases and sales were made on various dates. The last sales date was 11/16/2021. The tax-exempt income is taxable in your state. Their 2020 return shows \$4,789 long-term capital loss carryover.

Interview Notes

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

Part III Income: 1-Wages, 9-Sale of Real Estate, 11-Retirement Income, 13-Railroad Retirement

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

Part V Life Events: 5-Install energy-efficient home items, 7-Make estimated tax payment, 10-Received Economic Impact Payment

Gan is a railroad retiree. He retired from the railroad in 2012 and received his first payment 1 May 2012. He chose a joint and survivor annuity. He confirms that he deducted all the contributions he made to his IRA over the years.

Stephani works part time at the local library. She worked more hours in 2019 and her 2019 W-2 box 1 shows \$12,876, which was their only earned income. Stephani contributed \$1,000 to her traditional IRA for 2021.

Last year they sold a small vacation home that they and their family had used for several years. They used some of the proceeds from that sale to make improvements to their primary residence, including replacing insulation in their attic (insulation cost \$350.00) and a new energy-efficient heating and air conditioning system (total cost including installation \$7,958.00). They have a certificate from the manufacturer showing it meets the requirements for the residential energy credit. They have not claimed the energy credit in the past.

They paid \$2,700 in property tax and they donated \$3,600 to their church which was sent from Gan’s IRA by Hastings Investments. Gan says that he has a letter of acknowledgement from the church.

They received a \$2,800 EIP3 payment.

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



A check stub from Morning Star Credit Union. The top left contains the payee information: "GAN NHAT THAM", "STEPHANI MARIA SWANSON", "7845 ROBIN HOOD CT", "YC, YS, YZIP". The top right shows the amount "1234". Below this, it says "PAY TO THE ORDER OF" followed by a blank line. To the right of this line is a dollar sign "\$" and another blank line. Below that, it says "DOLLARS". The bank information is "MORNING STAR CREDIT UNION", "PO BOX 1610", "YC, YS, YZIP". At the bottom, it says "For" followed by a blank line. The MICR line at the very bottom contains the numbers "325070760 987123654 1234".

PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092		2021		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Gross Social Security Equivalent Benefit Portion of Tier 1 paid in 2021		\$18,765.00	COPY C - FOR RECIPIENT'S RECORDS. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.
1. Claim Number and Payee Code 235590		4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2021			
2. Recipient's Identification Number 508-00-XXXX		5. Net Social Security Equivalent Benefit Portion of Tier 1 paid in 2021		\$18,765.00	
Recipient's Name, Address, City, State and ZIP Code GAN NHAT THAM 7845 ROBIN HOOD CT YC, YS, YZIP		6. Workers Compensation Offset in 2021			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2020			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2019			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2019			
		10. Federal Income Tax Withheld		11. Medicare Premium \$1,782.00	

Form **RRB-1099**

PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092		2021		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD		
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Employee Contributions		\$79,885.00	COPY B - REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.	
1. Claim Number and Payee Code 235590		4. Contributory Amount Paid		\$25,541.00		
2. Recipient's Identification Number 508-00-XXXX		5. Vested Dual Benefit				
Recipient's Name, Address, City, State and ZIP Code GAN NHAT THAM 7845 ROBIN HOOD CT YC, YS, YZIP		6. Supplemental Annuity				
		7. Total Gross Paid		\$25,541.00		
		8. Repayments				
		9. Federal Income Tax Withheld		\$3,830.00		
				11. Country		12. Medicare Premium Total

Form **RRB-1099-R**


PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092		2021		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Gross Social Security Equivalent Benefit Portion of Tier 1 paid in 2021		\$9,380.00	COPY C - FOR RECIPIENT'S RECORDS. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.
1. Claim Number and Payee Code 235590		4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2021			
2. Recipient's Identification Number 573-78-XXXX		5. Net Social Security Equivalent Benefit Portion of Tier 1 paid in 2021		\$9,380.00	
Recipient's Name, Address, City, State and ZIP Code STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT YC, YS, YZIP		6. Workers Compensation Offset in 2021			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2020			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2019			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2019			
		10. Federal Income Tax Withheld		11. Medicare Premium \$1,782.00	

Form **RRB-1099**

PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N. RUSH ST. CHICAGO, IL 60611-2092		2021		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD		
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Employee Contributions			COPY B - REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.	
1. Claim Number and Payee Code 235590		4. Contributory Amount Paid		\$8,685.00		
2. Recipient's Identification Number 573-78-XXXX		5. Vested Dual Benefit				
Recipient's Name, Address, City, State and ZIP Code STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT YC, YS, YZIP		6. Supplemental Annuity				
		7. Total Gross Paid		\$8,685.00		
		8. Repayments				
		9. Federal Income Tax Withheld		\$1,500.00		
				11. Country		12. Medicare Premium Total

Form **RRB-1099-R**

<input type="checkbox"/> CORRECTED (if checked)		2021 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. HASTING INVESTMENTS 45 ROCKHURST WAY PROVIDENCE RI 02904		1 Gross distribution \$5,450.00			Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS
		2a Taxable amount \$5,450.00	2b Taxable amount not determined. <input checked="" type="checkbox"/> Total Distribution <input type="checkbox"/>		
		3 Capital gain (included in box 2a).	4 Federal income tax withheld \$500.00		
PAYER'S TIN 50-811XXXX	RECIPIENT'S TIN 508-00-XXXX	5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GAN NHAT THAM 7845 ROBIN HOOD CT YC, YS, YZIP		7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other %	
		9a Your percentage of total distribution %	9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$95.00	13 State/Payer's state no. YS47843XXXX	14 State distribution \$5,450.00
Account number (see instructions) 451009561		Date of payment	15 Local tax withheld	16 Name of locality	17 Local distribution
Form 1099-R					

a. Employee's social security number 573-78-XXXX		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 93-453XXXX		1. Wages, tips, other compensation \$9,450.00		2. Federal income tax withheld \$900.00			
c. Employer's name, address, and ZIP code MARION COUNTY 13 CAPITAL ST YC, YS, YZIP		3. Social security wages \$9,450.00		4. Social security tax withheld \$585.90			
		5. Medicare wages and tips \$9,450.00		6. Medicare tax withheld \$137.02			
		7. Social security tips		8. Allocated tips			
d. Control number 1677733009		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Employee's address and ZIP code STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 75889XXXX	16. State wages, tips, etc. \$9,450.00	17. State income tax 120.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	

Form **W-2 Wage and Tax Statement** **2021**
Copy B - To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0997		2021 Form 1099-S	Proceeds From Real Estate Transactions
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number US BANK NATIONAL ASSOCIATION 4801 FREDERICA ST OWENSBORO KY 42301		1 Date of closing 06/25/2021	2 Gross proceeds \$ 325,600		
FILER'S TIN 31-0841368	TRANSFEROR'S TIN 508-00-XXXX	3 Address (including city, state, and ZIP code) or legal description 14 SEA SHORE DR VIRGINIA BEACH VA 23456			Copy B For Transferor This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
TRANSFEROR'S name GAN N THAM & STEPHANI M SWANSON		4 Transferor received or will receive property or services as part of the consideration (if checked) <input type="checkbox"/>			
Street address (including apt. no.) 7845 ROBIN HOOD CT		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code YC, YS, YZIP		6 Buyer's part of real estate tax \$ 795.00			
Account number (see instructions) 237-0001267		Form 1099-S (keep for your records) www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service			

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

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

Roof and drywall repairs in February 2007 – \$950.00

Complete kitchen and bathroom renovation in the fall of 2007 – \$28,456.00

Added a deck in front of house in 2008 – \$6,596.00

Added a carport in 2012 - \$15,789.00

Painted exterior in March 2017 – \$3,600.00

County assessment for street light installation 2011 which improved neighborhood safety and enhanced property values – \$1,500.00

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

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

Interview Notes

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

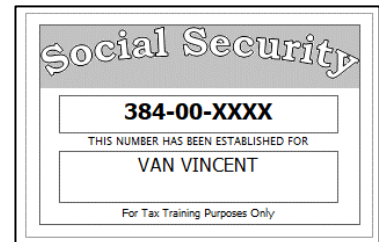
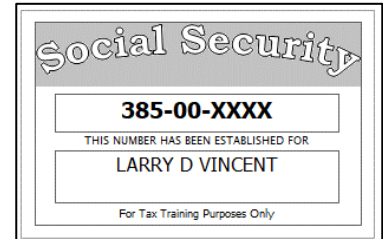
Part III Income: 1-Wages, 3-Scholarships

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

Van and his ex-wife Penny were divorced in 2010. Van has full custody and has fully supported his son Larry since the divorce. Larry is still in high school. Van received a \$1,400 Economic Impact Payment in June 2021.

Van is in his second year of college, working half time toward an associate degree. In addition to the \$2,900 shown in box 1 of the 1098-T, Van paid \$200 for books required for his classes and \$500 for a laptop that he needs to turn in his assignments. Van provides a school record that shows the scholarship was an unrestricted grant. Van also received \$2,500 as an Emergency Financial Aid Grant from his college. He was told it was not taxable.

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



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

<input type="checkbox"/> CORRECTED (if checked)				Tuition Statement			
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number SALISBURY COMMUNITY COLLEGE 1 COLLEGE WAY SALISBURY NC 28145		1 Payments received for qualified tuition and related expenses <div style="text-align: right; font-size: 1.2em;">\$2,900.00</div>	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div>			Form 1098-T	
FILER'S employer identification no. <div style="text-align: center;">20-756XXXX</div>	STUDENT'S TIN <div style="text-align: center;">384-00-XXXX</div>	3 If this box is checked, your educational institution has changed its reporting method for 20XX. <input type="checkbox"/>		Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.			
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code VAN VINCENT 456 OVERHILL RD YOIUR CITY, YS YZ		4 Adjustments made for a prior year	5 Scholarships or grants <div style="text-align: right; font-size: 1.2em;">\$4,000.00</div>			6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. > <input type="checkbox"/>
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund				
Form 1098-T							

Fill in this chart:

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

SUPPLEMENTAL EXERCISE – VINCENT 2

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

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

Tuition Statement

Copy B For Student


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

Fill in this chart:

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

SUPPLEMENTAL EXERCISE – VINCENT 3

Same as Supplemental Exercise 2, except that Larry also had earnings of \$9,000, working as a software coder and all his scholarships and grants were unrestricted. Larry paid \$200 for books required for his classes and \$500 for a laptop that he needs to turn in his assignments. Larry has never used the American Opportunity Credit and never had a felony drug conviction. Complete both Larry and Van's tax return.

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

Fill in this chart:

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

To think about:

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

Form 13614-C (October 2020)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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- You will need:**
- Tax Information such as Forms W-2, 1099, 1098, 1095.
 - Social security cards or ITIN letters for all persons on your tax return.
 - Picture ID (such as valid driver's license) for you and your spouse.
- Please complete pages 1-4 of this form.
 - You are responsible for the information on your return. Please provide complete and accurate information.
 - If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name Andrew	M.I. M	Last name Wright	Daytime telephone number 841-555-1234	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name Jane	M.I.	Last name Wright	Daytime telephone number 841-555-6743	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 516 Wingate Rd		Apt #	City YOUR CITY	State YOUR STATE
ZIP code YOUR ZIP				
4. Your Date of Birth 2/17/1975	5. Your job title Lab Technician		6. Last year, were you:	
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 7/1/1963	8. Your spouse's job title Tech Writer		9. Last year, was your spouse:	
		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

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

b. Did you live with your spouse during any part of the last six months of 2020? Yes No

If using 2021 software, substitute 2021 wherever 2020 is used on this intake form.

Divorced Date of final decree _____

Legally Separated Date of separate maintenance decree _____

Widowed Year of spouse's death _____

2. List the names below of:

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

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

											To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (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)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)							
John Wright	5/15/09	son	12	yes	yes	S	yes	no							

Interview Notes

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

Part III Income: 1-Wages

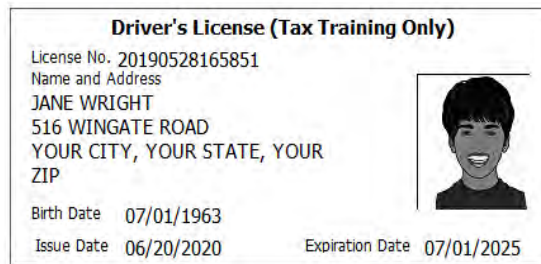
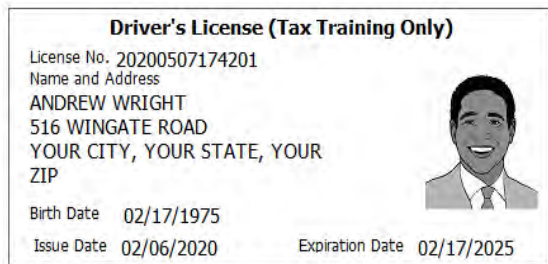
Part V Life Events: 1-Health Savings Account (HSA)

For all of 2021, Andrew had family coverage in a high deductible health plan at work. Jane’s mother gave her \$3,000 to contribute to her HSA, which she did. Andrew believes he maxed their HSA contribution by contributing \$5,200* to his HSA.


Andrew and Jane have \$2,125 qualified medical expenses paid in 2021 to offset the distributions they took from their HSAs. That includes \$185 for personal protective equipment (masks, gloves, hand sanitizer), menstrual products, Advil, cold medicine, Band-Aids, and similar products.


The Wrights received an EIP3 of \$4,200 and \$1,500 of Advance Child Tax Credit payments.

*If using Practice Lab 2020, use \$5,100 for Andrew’s HSA Contribution.



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

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

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

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

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

Tax Law Changes Quizzes 2021

Tax Law Changes
1. Vejay elected to spread his coronavirus-related IRA distribution of \$15,000 over 3 years on his 2020 return (\$5,000 for each year). He was able to repay \$7,500 back into his IRA in November 2021. How will this affect him?
2. Uri's student loan lender forgave \$10,000 of Uri's student debt. Will Uri have cancelation of debt income to report on his tax return?
3. Yuan's school gave her an emergency financial aid grant of \$7,500 to her to help out during the COVID-19 pandemic. How will she report the grant on her tax return?
4. Economic Impact Payments (EIP) are advances for the 2021 refundable recovery rebate credit (RRC). True/False <ul style="list-style-type: none"> a. If the 2021 return shows an RRC larger than the EIP received, the additional credit will be added to their refund. True/False b. If the 2021 return shows an RRC smaller than the EIP they received, the excess credit will be subtracted from their refund. True/False? c. Ex-spouse A claims a dependent. The other ex-spouse B received the EIP for the dependent. Can A claim the RRC for the dependent on their 2021 return?
5. Filing MFS may help get more rebate recovery credit. True/False
6. All business meals are fully deductible for 2021. True/False
7. Frank and Ana received emergency rental assistance to help with their housing expenses during the pandemic. How will they report this?
8. Credits for sick or family pay for self-employed individuals was for 2020 only. True/False
9. If you don't itemize your deductions on Schedule A, you can still deduct some charitable contributions in 2021. True/False
10. When itemizing deductions, medical expenses that exceed 7.5% of AGI can be deducted. True/False
11. Enrique is 23 and a full-time student. He has a job and is self-supporting. Can he claim the earned income credit in 2021?
12. Wanda, age 18, is on her own and was homeless for most of 2021 but managed to get a part-time job. Can she claim the earned income credit?
13. A taxpayer can choose to use their prior year (2020) earned income to compute their earned income credit for 2021. True/False
14. Sergio's MAGI is 450% of the FPL for 2021, but earlier in the year he was approved for and collected unemployment for 2 weeks. Will he get any PTC assuming he bought his health coverage on the Marketplace? What if Sergio did not get any unemployment?
15. LaToya files as HoH with her son, DeMarco, who is 5 years old. Her wage income is offset by her standard deduction and she did not have any income tax withheld. Does she need to file?
16. Zev is 23, supports himself, and has no dependents. His wage income was \$10,000 for 2021. Does he need to file?
17. Tomiko is 67 and her primary income is Social Security. She has a part-time job that paid her \$3,000. Does she need to file? What if Tomiko's earned income for 2019 was more?

Tax Law Changes
18. Luigi received AdvCTC for his two young children (both under age 6) of \$3,600. If his MAGI exceeds \$130,000, will he have to repay some of the AdvCTC?
19. The enhanced child tax credit for 2021 is available for a dependent child who is 18 years of age as of December 31, 2021. True/False
20. Pierre and Marie are U.S. citizens who normally live in Canada; but spend the winters in Arizona. They have two young children who are also U.S. citizens. Are they eligible for the enhanced CTC?
21. A taxpayer that cannot claim the enhanced child tax credit is out of luck. True/False
22. To get the refundable enhanced CTC, does a taxpayer need to have earned income in 2021?
23. Gunther paid for child care for his young son so he could work. His income (wages) is fully offset by the HoH standard deduction. Since he has no tax, he will not get any benefit from the child and dependent care credit. True/False
24. Tomasz's employer provided him with tax-free dependent care benefits of \$7,500. Since it is tax-free, he does not have to declare it on his tax return. True/False
25. Reggie is the certified Counselor preparing Tony's 2021 tax return. The IRS redetermined his 2020 tax to exclude \$10,200 of unemployment. In a second redetermination, IRS gave Tony EIC (he has no qualifying children). Should Reggie do anything further for Tony and his 2020 return?

General Quizzes 2021

Quizzes can be a useful tool for Instructors. Use them to reinforce lesson material, supplement self-study and evaluate student knowledge and training effectiveness. To reinforce use of resources, volunteers should write down where they found the answer to the question. Some suggested uses include:

- Assign as homework before or after a lesson to the entire class. Alternatively, assign questions to specific volunteers to research and then brief the class at the beginning of the next day.
- Use as “sunrisers” to get the volunteers motivated at the beginning of the day.
- Assign to volunteers certifying through self-study as another measure of their performance.
- Use them during a lesson to reinforce the tax law and drive home the use of resources such as Pub 4012, Pub 4491, and the Scope Manual.
- Add questions on your state tax law differences and tax software entries.

Policy and Procedure
1. The Intake & Interview form is nice but not required if the taxpayer doesn't want to use it. True or False?
2. Carryforward information that the software brings from the prior year is always correct and the Counselor should not change it. True or False?
3. A grateful taxpayer wants to give the Counselor \$20. What should the Counselor do?
4. The Counselor's brother is a professional Medicare advisor. What happens if the Counselor refers taxpayers to the brother?
5. A taxpayer is very unhappy with the results of their taxes and makes a scene at the site. Eventually, security is called to escort the taxpayer out of the building. What should be done?
6. The consent for global carryforward means that any preparer using any tax software will have access to the taxpayer's data in the next year. True or False?
7. Taxpayers must answer all demographic questions. True or False.
8. The Intake Booklet gives the taxpayer a good explanation on how to use the booklet. True or False.
9. When a taxpayer consents to disclose/ use their information to the AARP Foundation it means that their information will be sold to marketers. True or False.
10. A taxpayer can consent to receive AARP Foundation information but decline to disclose/ use their information to the AARP Foundation. True or False.
11. A taxpayer does not want to agree to any of the consents. How does this impact the preparation of their tax return?
12. A site should retain the Intake Booklet to document the answers for each return. True or False?

CORE – Scope	In scope	Out of scope	Maybe **
1. Student loan interest	X		
2. Form 1099-S for sale of rental property		X	
3. W-2 with code Q in Box 12			X
4. Schedule K-1			X
5. Form 1098-MA		X	
6. Moving expenses			X

CORE – Scope	In scope	Out of scope	Maybe **
7. Form 1099-LTC	X		
8. Qualified adoption expenses		X	
9. UBER driver income			X
10. Self-employed health insurance adjustment to gross income			X
11. Loss from storm damage from federally declared disaster area		X	
12. Form 1099-R Box 7 code L1	X		
13. A social security pension from Germany	X		
14. Taxpayer with a small business making and selling jewelry at local craft fairs			X

** Answer “maybe” if scope may be limited.

COMPREHENSIVE – Scope	In scope	Out of scope	Maybe**
15. Form 1099-C cancellation of car loan		X	
16. Charitable donation of a painting appraised for \$4,500			X
17. Prior year Social Security lump sum payments	X		
18. Parents have a child with unearned income over \$1,100			X

CORE – Who must file
1. List three reasons a person should file a return, even though they have no taxable income.
2. If you were born on January 1, 1957, you follow the guidelines for under 65 for purposes of determining whether you must file a return for 2021? Yes/No
3. Ahmet is 17 years old and earned \$1,350 in wages from his summer job (reported on a W-2). Must he file a return? Yes/No
4. Donald and Sally are 66 and 61, respectively. Their income is under \$20,000, but they also received a Form 1099-B from their broker reporting non-covered transactions with proceeds of \$21,500 from stock transactions. They tell you they didn’t withdraw any money from the account as they bought other securities. Should they file a return? Yes/No

COMPREHENSIVE – Who must file
5. Keanu is 10 years old. He has a gain of \$1,500 from a stock transaction in a trust account held by his grandmother that is reported under his SSN. Must he file a return? Yes/No

CORE – Wages
1. What will happen if the Employer Identification Number (EIN) or business name on a W-2 is entered incorrectly in TaxSlayer?
2. Where can you find the definition of the codes for Box 12?
3. If a W-2 has a Code DD in box 12 what does that mean?
4. Information in Box 14 on a W-2 must be reported in TaxSlayer exactly as it appears on the W-2. True/False
5. If a W-2 has a Code D in Box 12, what form might be generated as a result? What probing questions should you ask?

CORE – Wages

6. Difficulty of care payments (also called Medicaid waiver payments “MWP”) can be excluded from income but included as earned income for earned income and additional child tax credit purposes. True/False

COMPREHENSIVE – Wages

7. If a taxpayer can't get his W-2 from an employer, what can we do?
8. If an employer provides multiple W-2s for the same taxpayer with different amounts or different states, do you put them all on the same W-2 in TaxSlayer?
9. If the taxpayer tells you they have unreported tips, how would you enter them in TaxSlayer?
10. How can you tell from the W-2 that it represents a Medicaid Waiver payment?
11. If Box 13 is marked “Third Party Sick Pay,” income in Box 1 of a W-2 is reportable but not taxable. True/False

CORE – Interest

1. Early withdrawal penalties are adjustments from income. Is the entry for them made in the Deduction>Adjustments section of TaxSlayer or in the Income>Interest and Dividends section?
2. The terms tax-exempt, non-taxable and tax-free interest can be used interchangeably and usually mean that the interest income is reportable but not federally taxable. True/False
3. When a taxpayer sells his home and carries the buyer's mortgage, he or she receives interest from the buyer (payer). What information is required to enter seller-financed mortgage interest received?
4. The difference between the price of a savings bond and the face value received at maturity is interest and is reported to the taxpayer on Form _____.

COMPREHENSIVE – Interest

5. If a bond is issued at a price lower than its stated redemption value, the difference is called original issue discount (OID) and is simply a form of interest. The issuer of the bond reports a portion of OID each year to the bondholder on Form 1099-OID and we enter it in the Interest and Dividends section of TaxSlayer. True/False
6. Interest on life insurance dividends is not taxable, but it must be reported. True/False
7. Charlie has \$9.35 in dividends from his credit union account. He did not get a document reporting the amount from his credit union. You should report the amount as qualified dividends in the dividend section of TaxSlayer. True/False

Dividends

1. Ordinary and qualified dividends are both taxed in the same way. True/False
2. Capital gains distributions reported on a Form 1099-DIV can only be entered in the capital gains and losses section of TaxSlayer. True/False
3. Form 1099-DIV shows \$86 in Box 3 [non-dividend distributions]. Since it is not an ordinary dividend it is eligible to be treated the same as a qualified dividend. True/False
4. Is there a limit on the total amount of foreign taxes paid during the year for an in-scope return? Yes/No

Dividends

5. Tax-exempt interest dividends (Form 1099-DIV Box 10) are not taxable and do not show up on the tax return. True/False
6. Sean claims that since his dividend was part of a reinvestment plan to purchase more shares he does not have to declare the dividend. Is his statement true or false?

CORE – Self-employment business income

1. List five requirements for a taxpayer's self-employment income to be in scope for Tax-Aide.
2. If your self-employment income is very low, you are not required to pay self-employment taxes. What is that threshold amount?
3. Dmitry just started his own business as a painter last year. He tells you that sometimes he does house painting for only one client at a time and other times he may have two or more jobs going on the same day. He also tells you that he often makes separate trips to the paint store for supplies. He has meticulous records of all the miles he drives for his business (i.e., between home and client, between clients, and to the paint store). He is unsure what miles he is allowed to deduct. What do you tell him?
4. Zehra works as an UBER driver on weekends to supplement her income. She provides you with the list of expenses below. Which of the following expenses are allowable business deductions?
 - a. Business miles 2,500
 - b. Car insurance \$950
 - c. Business cards \$50
 - d. Liability insurance purchased to protect against his increased risk \$225
 - e. Tolls \$125
 - f. Gas for the car \$300
 - g. Commissions and expenses on UBER statement \$950
 - h. Speeding tickets incurred while driving clients \$50
 - i. Cell phone used only for UBER calls \$15 per month
 - j. Regular car washes \$1,200
5. Yvette is self-employed and pays for her own health insurance. Where can this be deducted?

COMPREHENSIVE – Self-employment income

6. Diego has a Form 1099-MISC from his church with \$2,750 reported in box 3 Other Income. Upon questioning about the reason for the income, he states that he does handyman tasks for the church and for others regularly. How do you report this income in TaxSlayer?
7. Jose is a full-time insurance agent and provides you with a W-2 that is marked as a statutory employee in Block 13. How is this income reported?

Capital gains or losses

1. Which form is used to report sales of stocks or mutual funds to the taxpayer?
2. Short term transactions occur when the taxpayer has owned the stock for one year or less. True/False
3. A "covered security" means the broker has reported the sales amount but not the basis to the IRS. True/False
4. If a taxpayer does not know the basis for stock sold, what can they do?

Capital gains or losses
5. Inherited stock sold within one year is a short-term transaction. True/False
6. Which of the following sales are in scope for Tax-Aide? a. Sale of a personal residence b. Inherited stock c. Stock received as a gift d. No cost basis on the broker statement e. The sale of rental property f. Sale of stock options g. Purchase of a virtual currency
7. Taxpayer(s) can exclude up to \$250,000 (\$500,000 if MFJ) of gain on the sale of their main home if: a. They have owned and lived in the home at least ___ of the last ___ and b. Have not excluded the gain on another home in the last _____.
8. Tom and Helen sold their home and want to know which of these can be added to their original purchase price: a. New fence \$3,400 b. New deck \$2,900 c. Exterior painting \$900 (not part of a home improvement) d. Remodeled kitchen \$20,600 e. Refinished wood floors \$1,100 f. Roof replaced in 1984 for \$1,600 and again in 2006 for \$4,200 g. Annual maintenance on the heating and air conditioning system \$370
9. Tomasz, aged 75, has a capital loss carry forward of \$78,000 and is thinking he won't file next year as he doesn't think he'll live long enough to use up his capital loss. He receives \$18,000 in Social Security, a \$9,000 pension, has more stock to sell and owns a piece of land in Georgia. Should he file a return?

CORE – Retirement
1. List three situations when the taxable amount needs to be calculated on Form 1099-R?
2. The taxpayer, a retired public safety officer (PSO), provides you a copy of his Form 1099-R and tells you or has a detail statement telling him health insurance premiums of \$3,786 were withheld (may be shown in Box 5 of Form 1099-R). How do you properly report this in TaxSlayer?
3. Form 1099-R shows a code "3" in Box 7. What probing questions do you ask? Why? What do you do if there is also an entry in box 9b on the Form 1099-R?
4. An early distribution is not subject to the 10% early distribution penalty if it has one of the following codes in Box 7: 2, 3, or 4. True/False
5. A taxpayer presents a Form 1099-R with Distribution Code 1, what probing questions do you ask? What if the taxpayer is 70 years old?
6. In determining the retirement savings credit, which distributions offset contributions to a qualified retirement plan?
7. If the taxpayer is allowed to make a qualified charitable distribution and the entire distribution amount is \$4,500 while the contribution portion is \$2,000, how would you handle the transaction in TaxSlayer?

CORE – Retirement

8. The retiree died before starting to collect on his pension. It was a joint and survivor benefit policy. When using the simplified method, do you use the ages of both the employee and spouse, just the employee or just the surviving spouse?
9. What code on Form 1099-R shows that the person is a retired public safety officer eligible for the PSO exclusion?

COMPREHENSIVE – Retirement

10. A taxpayer has an IRA Form 1099-R with Distribution Code 1 and tells you that he took the distribution to buy a new car, but then changed his mind and put the money back into another IRA. What probing questions do you ask and how do you enter this information in TaxSlayer?
11. The taxpayer takes a distribution from his IRA and tells you he had made non-deductible contributions in prior years. How would you enter the non-taxable portion of the current distribution into TaxSlayer?

Other income

1. Mohamed received \$20 per day for twenty days of jury duty and said that he received his full wages during that time but was required to turn over to his employer all the jury duty pay he received after the first ten days. How do you report this on his return?
2. When asked if they had any other income during the year, John and Mary inform you that they rented their home to a group of fans for one week during the Masters Golf tournament and received \$6,000. They also paid a maid service \$500 to clean the home after the group left. Is this in scope?
3. Ella provided nonmedical support services for her cousin Siiri who lives with her. She received a Form 1099-MISC with an amount in Box 3 from a certified Medicaid provider under a Medicaid waiver program in her state. How do you report this income?
4. Bjorn has a W-2G showing that he won \$3,000 at a local casino and he says he was told that he only has to report \$2,000 because he had \$1,000 in losses last year. What do you tell him?
5. Denzel provides a Form 1099-C for cancellation of credit card debt. What probing question do you ask?
6. When asked if she had any other income, Beyoncé tells you that she did receive \$10,650 from a small life insurance policy. It included \$650 of interest. She may have gotten a tax form; but can't find it. How do you report this income?

CORE – Standard and itemized deductions

1. What factors determine the standard deduction amounts?
2. Charles and Maria file MFJ. They paid the following bills. Which items are eligible deductions?
 - a. Prescription drugs from Canada
 - b. False teeth
 - c. Medical insurance premiums deducted from Maria's gross pay
 - d. Oxygen equipment and oxygen
 - e. Nutritional supplements recommended by their doctor to treat diabetes
 - f. Lodging expenses while receiving medical care
 - g. The cost to remove lead paint from their home

CORE – Standard and itemized deductions
<ul style="list-style-type: none"> h. Vitamins and dietary supplements i. Medical marijuana prescribed by a doctor
<p>3. Which taxes are deductible on Schedule A?</p> <ul style="list-style-type: none"> a. Sales tax for the purchase or lease of a car b. Real-estate transfer taxes (or stamp taxes) c. Excise tax on gasoline, alcohol or tobacco d. Federal income taxes paid during the tax year e. State or local real estate tax f. Foreign real estate tax g. Special real estate assessment
<p>4. For 2021, what is the limit on state and local sales, income, and property taxes (SALT)?</p>
<p>5. Which of the following types of interest paid are deductible and within the scope of the Tax-Aide Program?</p> <ul style="list-style-type: none"> a. Home mortgage interest incurred and paid by taxpayer b. Mortgage interest paid on son's mobile home while he is in college (son is sole owner of the mobile home) c. Points paid to acquire a mortgage on the purchase of taxpayer's home d. Mortgage insurance premiums for contract that commenced December 21, 2010 e. Margin interest shown on the brokerage statement f. Student loan interest paid by the student's parent g. Home equity loan used to pay off credit card debt
<p>6. Sho has a reverse mortgage on his primary residence. He received a lump sum payment and \$100 per month from the reverse mortgage lender. Interest is accruing and will be paid at some date in the future.</p> <ul style="list-style-type: none"> a. Is the amount he received in a lump sum reportable as income? Yes/No b. Can he take an interest deduction for the interest that is accruing? Yes/No
<p>7. Alice and Bill are senior citizens who have itemized their deductions for many years. They have no receipts or record of their cash contributions. They tell you these contributions added up to \$260. Can they deduct \$260 as a cash contribution this year?</p>
<p>8. Maricel is 81 years old and made a \$10,000 qualified charitable distribution from her IRA to Goodwill Industries. The distribution was made directly by the trustee of her IRA to Goodwill. How much of the \$10,000 will she take as a charitable itemized deduction on Schedule A?</p>
<p>9. Liz has non-cash contributions that she wishes to claim. She has brought her receipts that show she wishes to claim amounts of \$225, \$350 and \$450. Where should you enter the contributions? What information is required?</p>

COMPREHENSIVE – Itemized deductions
<p>10. Harry and Sally are filing married filing jointly (MFJ). They paid the cost of keeping Sally's father, George, in a nursing home. The entire cost of the nursing home was \$18,000, of which \$8,900 was for medical care. A primary reason for George being in the nursing home was for medical care. George is their dependent. How much of the nursing home costs can Harry and Sally claim as a medical expense?</p>
<p>11. How do you deduct mortgage interest paid for a seller-financed mortgage in TaxSlayer?</p>

COMPREHENSIVE – Itemized deductions

12. Winston bought his home in 2019 with a mortgage of \$850,000. How much interest can he deduct in 2020?
13. Pablo, age 72, made a direct charitable donation from his IRA for \$10,000 for the first time. He also made a \$7,000 contribution to his traditional IRA. How should these events be reported on his tax return?

Education Benefits

1. List four eligibility criteria for the American Opportunity Credit.
2. Who can claim an education credit?
3. Name at least two options for claiming educational expenses?
4. How do you decide which of the options is right for the taxpayer?
5. Last year David paid \$3,000 in tuition, \$500 for textbooks that he bought through eBay, \$100 for an athletic participation fee, and \$50 for safety goggles that were required for his chemistry course. Assuming he meets all eligibility requirements, how much can he claim for 1) Lifetime Learning Credit, or 2) American Opportunity Credit?
6. Grandma pays the eligible educational expenses for her grandson who is claimed on the parent's return as a dependent. Who can claim the payment amount and where?
7. When are scholarships and grants taxable?
8. Taxpayer pays for his son's tuition, but the son is not claimed on the taxpayer's return. Can he claim the tuition he pays for his son as an education credit? Yes/No

Earned Income Credit

1. Assume you meet all the eligibility tests to receive EIC. What are three factors that determine the amount of EIC you will receive?
2. Which of the following items are considered EARNED income for EIC?
 - a. Taxable wages
 - b. Pensions/annuities
 - c. Worker's compensation benefits
 - d. Union strike benefits
 - e. Medicaid waiver payments
 - f. Long-term disability benefits received prior to minimum retirement age
 - g. Social Security/Railroad Retirement Benefits
 - h. Unemployment compensation
 - i. Self-employment gross earnings
 - j. Alimony
 - k. Work release wages
3. Mario and Lucia are divorced. Lucia does not work but receives alimony and has custody of their son Miguel who lives with her except for one month during the summer when he lives with his father. Mario provides more than half of Miguel's support and per the divorce decree claims Miguel as a dependent on his return. Who can claim Miguel for EIC? Why?
4. Bruno is otherwise eligible to claim EIC but realized a capital gain of \$5,655 during 2021. Is Bruno eligible to claim EIC?

Earned Income Credit

5. Tatiana, age 26, is unmarried. She and her five-year-old daughter Tracey live with Tatiana's mother, Doreen, 63. Tatiana and Doreen provide Tracey's support. Tatiana worked as a clerk and earned \$16,000. Doreen has a part-time job and earned \$8,000 to supplement her Social Security income. Who can claim Tracey for EIC?
6. Ruben is separated from his wife. What rules apply to him to allow him to claim EIC?

