

# **National Tax Training Committee Workbook**

**Tax Year 2022**





## National Tax Training Committee Workbook Tax Year 2022

Greetings Tax-Aide volunteers,

Welcome to tax year 2022.

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

This year’s Workbook incorporates feedback received from the Tax-Aide end-of-year survey. For example:

- The Workbook Matrix was reformatted to make it easier to read.
- The Using This Workbook section was revised to better describe the structure and purpose of the exercises.
- Training and Focused Exercises have been moved to follow the Core and Comprehensive Exercises since they are for Instructor use. The majority of volunteers are returning and use the Core and Comprehensive Exercises so this should avoid confusion.
- Requiring new volunteers to conduct interviews to determine missing or inconsistent information has been removed from three of the five Training Exercises.
- Several AGIs were lowered to be more representative of returns seen at sites.
- All information needed for a return is now included in the exercise, such as zip code needed for sales tax deduction (except for two Training Exercises).
- Some of the seldom seen tax issues (e.g. nondeductible IRA contributions, lump sum Social Security, and sale of home) were removed from Comprehensive Exercises and added as supplements.

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

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



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**Exercise Issues Matrix**

Issue Description	Core										Comprehensive											
	Alvarado Nogales	Bartlett	Carter	D'Antonio	Elder	Ferguson	Gongsun	Huberman	Irving	Jacoby	Kaczinski	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 for CTC				X	X	X			X	X					X							X
" for other dependent credit									X			X	*	X	*	X	X	*			X	
Wages				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					X	X		
Basis in IRA												#										
Pension 1099-R	X	X	X				X	X			X	X						X	X			
Disability pension											*		X									
RRB pension																				X		
Simplified method												X								X		
PSO health ins													X									
Qualified charitable distribution																			X	X		
COVID-19 retirement income																X						
Social security benefits	X	X					X				X				X			X	X	X		
Social security lump-sum																		#				
Capital gain or loss								X											X	#		
State tax refund (add locally)																						
Alimony paid or received				*								X			*							
Self-employment			X							X					X							
Cancellation of Debt				*		X								X								
Rents / royalties / K-1												X										
Unemployment compensation				X										X								
Other income		*					X	X			X		X					*	*			*
Educator expenses				X								*										
HSA											X											X
Self-employed health insurance			X												X							
Penalty on early withdrawal						X						X	X					X				
IRA deduction									X	X			*							X		
Student loan interest deduction											X											
Jury duty paid to employer																						
Standard deduction	X	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				X			
Marketplace health insurance				X										X		X						
Child, dependent credit				X	X	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																	
Education credit						X									X	X					X	
Retirement savings credit											*		*			X				*		X
Additional tax on qualified acct						*					X		*									*
FTHB repayment													X									
Estimated payments								X							X					#		
Earned income credit					X	X				X	X		*		X						X	

X - Issue in return

# - Issue in supplemental exercise

\* - Issue presented

## Using This Workbook

### Notes for all Volunteers

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

### Completing the Core and Comprehensive Exercise Returns

- The Core Exercises are designed to provide practice returns with tax topics most commonly seen at our tax sites. While they may not always look exactly like returns seen at a site, they do contain those common tax issues. Comprehensive Exercises are designed for more experienced Counselors to refresh their skills on complex issues. It is understood that they do not represent typical tax returns seen at a site.
- Core and Comprehensive Exercises contain only page 1 of IRS Form 13614-C, Intake/Interview & Quality Review Sheet (referred to as "I/I Sheet"), and a summary of items marked yes on page 2 of the I/I Sheet. We have not included other pages of the Tax-Aide Intake Booklet.
- The last four digits of Social Security numbers (SSN) are XXXX. Unless specified by the Instructor, you may choose any four numbers for XXXX. In the unlikely event that you receive a message saying that SSN already exists, simply change the last four numbers. For employer I.D. numbers (EINs) and state ID numbers, select any digits desired for the Xs. Note that a variety of business names and addresses may prepopulate when entering EINs and you may need to update them to the information on the tax document in the exercise.
- Tax forms show the year as 20XX where XX stands for the current tax year.
- Replace YC, YS and YZIP with your city, your state and your zip code. Your Instructor may provide additional state-specific guidance.
- The 2022 sales tax tables will likely be released in January 2023. The 2022 software will use 2021 sales tax tables until the IRS issues new tables. TaxSlayer will also be updating its program as needed for law changes, etc. Your practice returns will "adjust" as needed for the new programming when the return is opened in Practice Lab.
- Follow your Instructor's direction for completing the e-file section and completing a state income tax return.
- **Last year, several taxpayers contacted Tax-Aide stating that incorrect bank account information was entered on their 2021 return. The exercises contain a variety of scenarios providing taxpayer bank account information. Volunteers should enter the bank account information for direct deposit/debit in the assigned exercise returns.**

## Notes for Instructors

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

The Instructor Guide provides extensive information and ideas for using this workbook to train volunteers. Feedback from the Tax-Aide End-of-Year Survey for TY21 indicated that several Instructors were unaware of Instructor Guide. The Instructor Guide is available in the Volunteer Portal Library (Red Folder > A - Training Resources). To prepare for training, **Instructors should start with the NTTC Training Handbook 2022** (also in the A – Training Resources folder) **and by reviewing the workbook and Instructor Guide to become familiar with their content.**

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

The first four **Training Exercises** are designed to teach **new volunteers** the core tax topics that every volunteer needs to understand 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 Instructor Guide includes additional notes, guidance, and suggestions for the Training Exercises:

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

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

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

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

## Answers

Answers using Practice Lab 2022 will be provided as soon as possible after the 2022 tax software is available.

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>JOSE</b>	M.I.	Last name <b>ALVARADO NOGALES</b>	Best contact number <b>303-555-2367</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>MARIA</b>	M.I.	Last name <b>GARCIA RAMIREZ</b>	Best contact number <b>301-564-0908</b>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>134 MASON CIR</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>3/14/1949</b>	5. Your job title <b>RETIRED</b>		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 <b>6/26/1953</b>	8. Your spouse's job title <b>HOMEMAKER</b>		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

Date of final decree \_\_\_\_\_

Date of separate maintenance decree \_\_\_\_\_

Year of spouse's death \_\_\_\_\_

*\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

**Interview Notes**

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

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

Part IV Expenses: 4-Charitable Contributions

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

<input type="checkbox"/> CORRECTED (if checked)				<b>20XX</b> Form 1099-R		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>FIDELITY SERVICES LLC                  HOMELAND DAIRY PENSION FUND                  PO BOX 236                  DEFOREST WI 53532</b>			1 Gross distribution <b>\$22,786.56</b>				<b>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.</b>  This information is being furnished to the IRS	
			2a Taxable amount <b>\$22,786.56</b>					
			2b Taxable amount not determined. <input type="checkbox"/>		Total Distribution <input type="checkbox"/>			
PAYER'S TIN <b>87-511XXXX</b>		RECIPIENT'S TIN <b>401-00-XXXX</b>		3 Capital gain (included in box 2a).		4 Federal income tax withheld <b>\$600.00</b>		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal <b>JOSE ALVARADO NOGALES                  134 MASON CIR                  YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities			
			7 Distribution Code(s) <b>7</b>		IRA/ SEP/ SIMPLE <input type="checkbox"/>			8 Other <b>%</b>
			9a Your percentage of total distribution <b>%</b>		9b Total Employee Contributions			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <b>\$245.00</b>		15 State/Payer's state no. <b>87-234XXXX</b>		16 State distribution <b>\$22,786.56</b>
Account number (see instructions)			13 Date of payment	17 Local tax withheld		18 Name of locality		19 Local distribution
Form <b>1099-R</b>								

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT		
<b>20XX</b> ○ PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. ○ SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name <b>MARIA GARCIA RAMIREZ</b>		Box 2. Beneficiary's Social Security <b>411-00-XXXX</b>
Box 3. Benefits Paid in 20XX <b>\$11,452.00</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$11,452.00</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit <b>\$9,410.80</b> Medicare Part B premiums deducted from your benefits <b>\$2,041.20</b> Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions <b>\$2,041.20</b> Benefits for 20XX <b>\$11,452.00</b>  Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  Box 6. Voluntary Federal Income Tax Withheld  Box 7. Address <b>MARIA GARCIA RAMIREZ</b> <b>134 MASON CIR</b> <b>YC, YS, YZIP</b>  Box 8. Claim Number (use this number if you need to contact SSA) <b>411-00-XXXXA</b>
Form <b>SSA-1099-SM</b>		

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT		
<b>20XX</b> ○ PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. ○ SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name <b>JOSE ALVARADO NOGALES</b>		Box 2. Beneficiary's Social Security <b>401-00-XXXX</b>
Box 3. Benefits Paid in 20XX <b>\$22,953.80</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$22,953.80</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit <b>\$20,912.60</b> Medicare Part B premiums deducted from your benefits <b>\$2,041.20</b> Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions <b>\$2,041.20</b> Benefits for 20XX <b>\$22,953.80</b>  Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  Box 6. Voluntary Federal Income Tax Withheld  Box 7. Address <b>JOSE ALVARADO NOGALES</b> <b>134 MASON CIR</b> <b>YC, YS, YZIP</b>  Box 8. Claim Number (use this number if you need to contact SSA) <b>401-00-XXXXA</b>
Form <b>SSA-1099-SM</b>		

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

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>JANE</b>	M.I. <b>S</b>	Last name <b>BARTLETT</b>	Best contact number <b>703-654-2389</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>CAMERON</b>	M.I. <b>G</b>	Last name <b>BARTLETT</b>	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>1674 ROLLING HILLS DR</b>		Apt # <b>12</b>	City <b>YOUR CITY</b>	State <b>YOUR STATE</b>
		ZIP code <b>YOUR ZIP</b>		
4. Your Date of Birth <b>23 SEP 1950</b>	5. Your job title <b>RETIRED</b>	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 <b>13 MAY 1941</b>	8. Your spouse's job title <b>DECEASED</b>	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

Married a. If Yes, Did you get married in 2022?  Yes  No

Divorced b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

Legally Separated Date of final decree \_\_\_\_\_

Widowed Date of separate maintenance decree \_\_\_\_\_

Year of spouse's death **13 JUNE 2022**

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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

**Interview Notes**

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

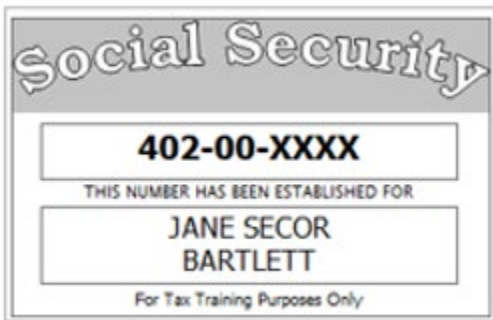
Part III Income: 11-Retirement Income, 13-Social Security, 15-Other Income

Part IV Expenses: Charitable Contributions

Jane’s husband died in 2022. 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 2022. No non-deductible contributions had been made to the IRA. She said her husband had always taken care of the finances so all of this is very confusing to her. This is her first time using Tax-Aide and she would appreciate any help you can give her.

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

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



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

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**20XX**  PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
 SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>JANE S BARTLETT</b>		Box 2. Beneficiary's Social Security <b>402-00-XXXX</b>
Box 3. Benefits Paid in 20XX <b>\$15,871.80</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$15,871.80</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit <b>\$13,830.60</b> Medicare Part B premiums deducted from your benefits <b>\$2,041.20</b> Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions <b>\$2,041.20</b> Benefits for 20XX <b>\$15,871.80</b>  Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  Box 6. Voluntary Federal Income Tax Withheld  Box 7. Address <b>JANE S BARTLETT</b> <b>1674 ROLLING HILLS DR APT 12</b> <b>YC, YS, YZIP</b>  Box 8. Claim Number (use this number if you need to contact SSA) <b>402-00-XXXXA</b>

Form **SSA-1099-SM**

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**20XX**  PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
 SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>CAMERON G BARTLETT</b>		Box 2. Beneficiary's Social Security <b>412-00-XXXX</b>
Box 3. Benefits Paid in 20XX <b>\$7,782.20</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$7,782.20</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit <b>\$6,761.60</b> Medicare Part B premiums deducted from your benefits <b>\$1,020.60</b> Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions <b>\$1,020.60</b> Benefits for 20XX <b>\$7,782.20</b>  Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  Box 6. Voluntary Federal Income Tax Withheld  Box 7. Address <b>CAMERON G BARTLETT</b> <b>1674 ROLLING HILLS DR APT 12</b> <b>YC, YS, YZIP</b>  Box 8. Claim Number (use this number if you need to contact SSA) <b>412-00-XXXXA</b>

Form **SSA-1099-SM**

<input type="checkbox"/> CORRECTED (if checked)						Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>DEFENSE FINANCE AND ACCOUNTING SERVICE            US MILITARY RETIRED PAY            8899 E 56TH ST            INDIANAPOLIS IN 46249-1200</b>			1 Gross distribution <b>\$18,750.19</b>		<div style="font-size: 2em; font-weight: bold;">20XX</div> <b>Form 1099-R</b>	
			2a Taxable amount <b>\$18,750.19</b>			
PAYER'S TIN <b>34-0727612</b>			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 <b>\$700.00</b>	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>CAMERON G BARTLETT            1674 ROLLING HILLS DR APT 12            YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities	
RECIPIENT'S TIN <b>412-00-XXXX</b>			7 Distribution Code(s) <b>7</b>		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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <b>\$203.00</b>		15 State/Payer's state no. <b>12-345XXXX</b>
Account number (see instructions)			13 Date of payment	17 Local tax withheld		18 Name of locality
						16 State distribution <b>\$18,750.19</b>
						19 Local distribution
Form <b>1099-R</b>						

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

This information is being furnished to the IRS

<input type="checkbox"/> CORRECTED (if checked)						Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>DEFENSE FINANCE AND ACCOUNTING SERVICE            US MILITARY ANNUITANT PAY            PO BOX 7131            LONDON KY 40742-7131</b>			1 Gross distribution <b>\$10,312.60</b>		<div style="font-size: 2em; font-weight: bold;">20XX</div> <b>Form 1099-R</b>	
			2a Taxable amount <b>\$10,312.60</b>			
PAYER'S TIN <b>34-0727612</b>			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 <b>\$400.00</b>	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>JANE S BARTLETT            1674 ROLLING HILLS DR APT 12            YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities	
RECIPIENT'S TIN <b>402-00-XXXX</b>			7 Distribution Code(s) <b>7</b>		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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld		15 State/Payer's state no.
Account number (see instructions)			13 Date of payment	17 Local tax withheld		18 Name of locality
						16 State distribution
						19 Local distribution
Form <b>1099-R</b>						

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

This information is being furnished to the IRS

<input type="checkbox"/> CORRECTED (if checked)						Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>HASTINGS INVESTMENTS            45 ROCKHURST WAY            PROVIDENCE RI 02904</b>			1 Gross distribution	<div style="font-size: 2em; font-weight: bold;">20XX</div> <b>Form 1099-R</b>		<b>Copy B</b> <b>Report this</b> <b>income on your</b> <b>federal tax</b> <b>return. If this</b> <b>form shows</b> <b>federal income</b> <b>tax withheld in</b> <b>box 4, attach</b> <b>this copy to</b> <b>your return.</b>  This information is being furnished to the IRS
			2a Taxable amount			
PAYER'S TIN <div style="text-align: center;">50-811XXXX</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		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>JANE S BARTLETT            1674 ROLLING HILLS DR APT 12            YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities		
RECIPIENT'S TIN <div style="text-align: center;">402-00-XXXX</div>			7 Distribution Code(s)	IRA/SEP/SIMPLE <input checked="" type="checkbox"/>	8 Other	
			9a Your percentage of total distribution	9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld	15 State/Payer's state no.	16 State distribution	
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution	
Form <b>1099-R</b>						

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

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>WILLIAM</b>	M.I. <b>J</b>	Last name <b>CARTER</b>	Best contact number <b>904-692-1285</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>16785 ROBIN HOOD CIR</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>MARCH 18, 1955</b>	5. Your job title <b>RETIRED</b>		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) <b>BILLCARTER34@YAHOO.COM</b>				

**Part II – Marital Status and Household Information**

1. As of December 31, 2022, what was your marital status?

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

Married a. If Yes, Did you get married in 2022?  Yes  No

**\*If using 2021 software, substitute 2021 wherever 2022 is used on this intake form.\***

Divorced b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

Legally Separated Date of final decree \_\_\_\_\_

Widowed Date of separate maintenance decree \_\_\_\_\_

Year of spouse's death **2018**

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

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

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

**Interview Notes**

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

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

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

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

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

William is delaying receiving Social Security and pays Medicare premiums separately. Last year he paid \$2,041.20. He also paid \$756 for a dental plan.

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

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

<b>PAID BY</b> OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P. O. BOX 45 BOYERS, PA 16017-0045	Copy B - File with Federal tax return			<b>20XX</b>	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) 403-00-XXXX	Account number (Retirement Claim) CSA 8972345	1. Gross distribution \$31,567.50
	5. Employee Contributions/ Designed ROTH Contributions or Insurance Premiums \$3,338.50	<b>PAID TO →</b> WILLIAM J CARTER 16785 ROBIN HOOD CIR YC, YS, YZIP		2a. Taxable amount \$28,229.00	
	7. Distribution Code(s) 7-NONDISABILITY			4. Federal Income Tax Withheld \$1,300.00	
	9b. Total Employee Contributions \$72,350.00			State 1 10. State Income Tax Withheld YS \$350.00	
				State 2 11. State Income Tax Withheld	

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

Summary of receipts and expenses for William Carter:

Income:

- \$3,600 from YMCA
- \$2,250 for private lessons

Expenses:

- Tennis rackets: 4 Odear tennis rackets @ \$34.99 = \$139.96
- Tennis balls: Penn Championship 3 12-can packs @ \$49.99 = 149.97
- Racket bag: \$67.50
- Ball bag: \$37.60
- Liability insurance: \$167
- Business cards: \$15.95

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

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>LOUIS</b>	M.I. <b>N</b>	Last name <b>D'ANTONIO</b>	Best contact number <b>703-433-6725</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>PO BOX 162</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>8-12-87</b>	5. Your job title <b>HVAC TECHICIAN</b>	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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) <b>LDANTON23@GMAIL.COM</b>				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 is used on this intake form.\*

Divorced Date of final decree **2014**

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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>JAMES D'ANTONIO</b>	<b>5-6-2012</b>	<b>SON</b>	<b>0</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>Y</b>	<b>N</b>						

**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-Marketplace insurance


Louis is an air conditioning technician. His company went out of business in March 2022 and Louis went on unemployment for a few months before being hired by another company. He started the year with health insurance from the Marketplace and terminated it when his new company provided coverage.


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

Louis was a victim of identity theft and provides the IRS letter with his IP PIN: 675903. If he is due a refund he would like a check.



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

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

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

Form <b>1095-A</b>		<b>Health Insurance Marketplace Statement</b>		OMB No. 1545-2232	
Department of the Treasury Internal Revenue Service		> Do not attach to your tax return. Keep for your records. > Go to <a href="http://www.irs.gov/Form1095A">www.irs.gov/Form1095A</a> for instructions and the latest information.		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	
<b>20XX</b>					
<b>Part I Recipient Information</b>					
1 Marketplace Identifier 20-07XXXXX		2 Marketplace-assigned policy number 45987		3 Policy issuer's name BLUE CROSS	
4 Recipient's name LOUIS N D'ANTONIO			5 Recipient's SSN 404-00-XXXX		6 Recipient's date of birth 08/12/1987
7 Recipient's spouse's name			8 Recipient's spouse's SSN		9 Recipient's spouse's date of birth
10 Policy start date 01/01/20XX		11 Policy termination date 05/31/20XX		12 Street address (including apartment number) PO BOX 162	
13 City or town, State or province, Country and ZIP or foreign postal code YC,YS, YZIP					
<b>Part II Covered Individuals</b>					
A Covered individual name		B Covered individual SSN	C. Date of birth	D. Coverage start date	E. Coverage termination date
16 LOUIS N D'ANTONIO		404-00-XXXX	08/12/1987	01/01/20XX	05/31/20XX
17					
18					
19					
20					
<b>Part III Coverage Information</b>					
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					
<b>33 Annual Totals</b>	\$1,478.35	\$1,838.35		\$1,250.00	

Form 1095-A

*To think about:* He asks how not claiming James in 2023 (as provided in his divorce decree) will affect his tax return next year?

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>NANCY</b>	M.I. <b>T</b>	Last name <b>ELDER</b>	Best contact number <b>757-555-3751</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>3916 WEST FULTON DR</b>		Apt # <b>11</b>	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>16 SEP 1992</b>	5. Your job title <b>TEACHER</b>	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

Married a. If Yes, Did you get married in 2022?  Yes  No

Divorced b. Did you live with your spouse during any part of the last six months of 2022?  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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>PATRICIA ADAMS</b>	<b>2 MAY 2012</b>	<b>DAUGHTER</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>Y</b>	<b>N</b>						

**Interview Notes**

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

Part III Income: 1-Wages

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

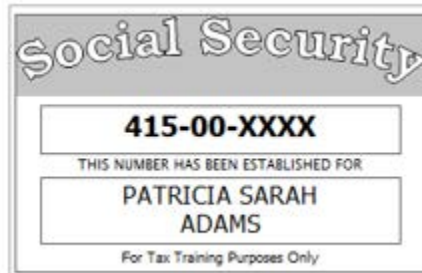
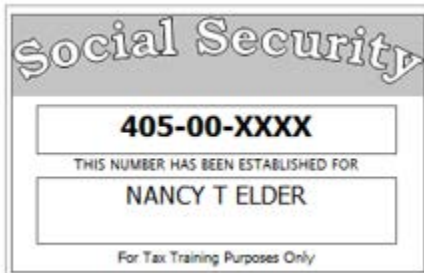
Nancy is a 3<sup>rd</sup> grade math and science teacher. She worked all year including teaching a summer program. She has receipts for \$416.78 for school supplies she purchased for her classroom. She pays for after school day care for her daughter while she is working.

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


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

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

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



<b>WASHINGTON COUNTY SCHOOL DISTRICT</b>	Date 13 Jan 2023
EIN: 12-056xxxx 17 E 12 <sup>th</sup> St YC,YS, YZIP	Number E-27
	Amount \$4,000
<b>Description</b> <u>After school care for Patricia Adams</u>	
<b>Charged to</b> <u>Nancy Elder</u>	
<b>Received by</b> <u>M Gaynor</u>	
<b>Approved by</b> <u>C Snyder</u>	

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

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

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

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
JASON ADAMS	6/7/2006	SON	12	Y	Y	S	Y	N						
SHANNON ADAMS	3/19/2003	DAUGHTER	12	Y	Y	S	Y	N						

## Interview Notes

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

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

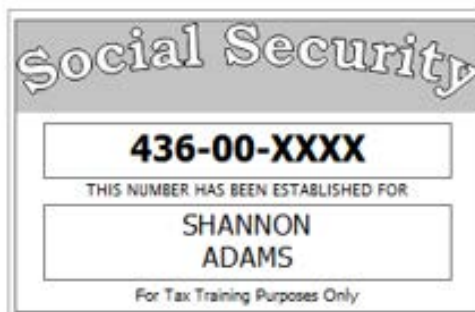
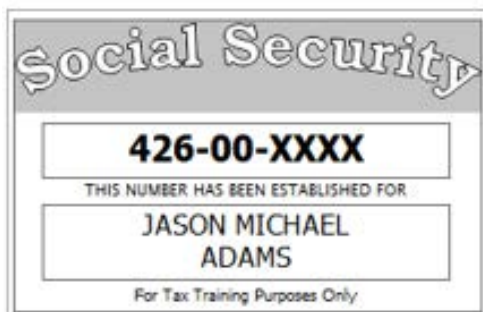
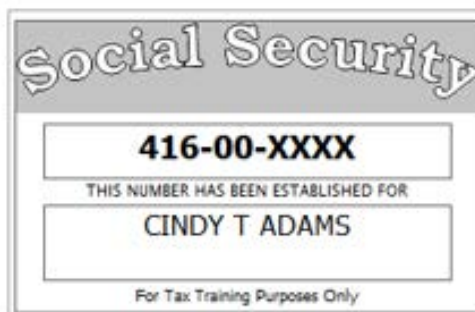
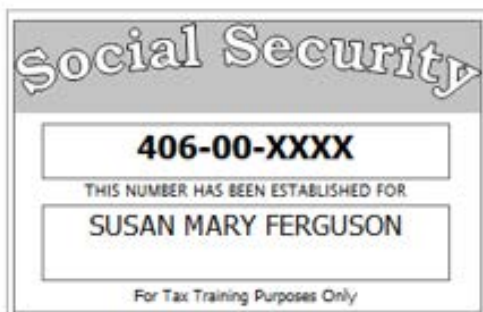
Part IV Expenses: 2-Contributions to a retirement account (401K), 3-College education expenses, 4-Charitable contributions


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


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

They gave \$500 to various charities by check.

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



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

a. Employee's social security number 416-00-XXXX		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 89-756XXXX		1. Wages, tips, other compensation \$4,800.00		2. Federal income tax withheld \$480.00			
c. Employer's name, address, and ZIP code AMANDA'S FINE FASHIONS 145 W MAIN ST YC YS YZIP		3. Social security wages \$4,800.00		4. Social security tax withheld \$297.60			
		5. Medicare wages and tips \$4,800.00		6. Medicare tax withheld \$69.60			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code CINDY T ADAMS 1712 N CLANCY DR YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 89-723XXXX	16. State wages, tips, etc. \$4,800.00	17. State income tax 58.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<b>Form W-2 Wage and Tax Statement 20XX</b> <b>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</b> 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.  <b>VALLEY NATIONAL BANK</b> <b>1845 MADISON BLVD</b> <b>YC YS YZIP</b>			Payer's RTN (optional)		OMB No. 1545-0112			
			1 Interest income		<b>20XX</b>  <b>Form 1099-INT</b>		<b>Interest Income</b>	
PAYER'S TIN <b>98-349XXXX</b>			RECIPIENT'S TIN <b>416-00-XXXX</b>					
						3 Interest on US Savings Bonds and Treas. obligations		<b>Copy B</b>  <b>For Recipient</b>
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code  <b>CINDY T ADAMS</b> <b>1712 N CLANCY DR</b> <b>YC, YS, YZIP</b>			4 Federal income tax withheld		5 Investment expenses			
			6 Foreign Tax Paid		7 Foreign Country or US possession		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	
			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 <b>1099-INT</b>								

<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.  <b>PIONEER TRUST COMPANY</b> <b>PO BOX 1400</b> <b>BOSTON MA 02119-1400</b>			1 Gross distribution		<b>20XX</b>  <b>Form 1099-R</b>					
			2a Taxable amount				2b Taxable amount not determined. <input checked="" type="checkbox"/>			
PAYER'S TIN <b>27-112XXXX</b>			RECIPIENT'S TIN <b>416-00-XXXX</b>			Total Distribution <input type="checkbox"/>				
						3 Capital gain (included in box 2a).		4 Federal income tax withheld		<b>Copy B</b> <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.</b>
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>CINDY T ADAMS</b> <b>1712 N CLANCY DR</b> <b>YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities					
			7 Distribution Code(s)		IRA/ SEP/ SIMPLE		8 Other			
			9a Your percentage of total distribution		9b Total Employee Contributions		This information is being furnished to the IRS			
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth		12 FATCA filing requirement						
Account number (see instructions)			13 Date of payment		14 State tax withheld					
					15 State/Payer's state no.		16 State distribution			
Account number (see instructions)			17 Local tax withheld		18 Name of locality					
					19 Local distribution					
Form <b>1099-R</b>										



Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>CHEN ZHANG</b>	M.I.	Last name <b>GONGSUN</b>	Best contact number <b>757-994-0078</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>YEN YIN</b>	M.I.	Last name <b>GONGSUN</b>	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>145 WEST 34TH ST</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>15 JUN 1954</b>	5. Your job title <b>RETIRED</b>		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 <b>6 NOV 1957</b>	8. Your spouse's job title <b>NONE</b>		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

**Interview Notes**

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

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

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

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

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

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

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

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
<b>20XX</b>		<input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.	
Box 1. Name CHEN ZHANG GONGSUN		Box 2. Beneficiary's Social Security 407-00-XXXX	
Box 3. Benefits Paid in 20XX \$19,608.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$19,608.00	
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit \$17,566.80 Medicare Part B premiums deducted from your benefits \$2,041.20 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$2,041.20 Benefits for 20XX \$19,608.00 Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		<b>DESCRIPTION OF AMOUNT IN BOX 4</b> Box 6. Voluntary Federal Income Tax Withheld Box 7. Address CHEN ZHANG GONGSUN 145 WEST 34TH ST YC, YS. YZIP Box 8. Claim Number (use this number if you need to contact SSA) 407-00-XXXXA	
Form <b>SSA-1099-SM</b>			

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**20XX**

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

Box 1. Name <b>YEN YIN GONGSUN</b>		Box 2. Beneficiary's Social Security <b>417-00-XXXX</b>	
Box 3. Benefits Paid in 20XX <b>\$10,838.80</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$10,838.80</b>	
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit <b>\$10,668.70</b> Medicare Part B premiums deducted from your benefits <b>\$170.10</b> Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions <b>\$170.10</b> Benefits for 20XX <b>\$10,838.80</b>  Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		<b>DESCRIPTION OF AMOUNT IN BOX 4</b> Box 6. Voluntary Federal Income Tax Withheld  Box 7. Address <b>YEN YIN GONGSUN 145 WEST 34TH ST YC, YS. YZIP</b>  Box 8. Claim Number (use this number if you need to contact SSA) <b>417-00-XXXXA</b>	

Form **SSA-1099-SM**

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

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

**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.

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

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

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>AARON</b>	M.I. <b>D</b>	Last name <b>HUBERMAN</b>	Best contact number <b>912-998-5532</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>1628 LAKE SHORE DR</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>7 AUG 1959</b>	5. Your job title <b>RETIRED</b>	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) <b>HUBERMAN337@ATT.NET</b>				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

**Interview Notes**

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

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

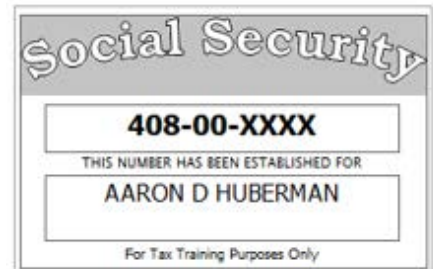
Part IV Expenses: 4-Charitable contributions

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

Aaron is a 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 2022. He brought a copy of last year’s return showing a short term capital loss carryover of \$657.

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

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



<input type="checkbox"/> CORRECTED (if checked)			<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>DEFENSE FINANCE AND ACCOUNTING SERVICE                  US MILITARY RETIRED PAY                  8899 E 56TH ST                  INDIANAPOLIS IN 46249-1200</b>			1 Gross distribution <b>\$25,756.90</b>	<b>20XX</b> <b>Form 1099-R</b>	
			2a Taxable amount <b>\$25,756.90</b>		
PAYER'S TIN <b>34-0727612</b>			2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>		<b>Copy B</b> <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.</b>  This information is being furnished to the IRS
			RECIPIENT'S TIN <b>408-00-XXXX</b>		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal <b>AARON D HUBERMAN                  1628 LAKE SHORE DR                  YC,YS,YZIP</b>			5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	
			7 Distribution Code(s) <b>7</b>	IRA/ SEP/ SIMPLE <input type="checkbox"/>	
9a Your percentage of total distribution %			9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <b>\$860.00</b>	15 State/Payer's state no. <b>67-008XXXX</b>	16 State distribution <b>\$25,756.90</b>
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form <b>1099-R</b>					

Navy Federal Financial Group 520 Follin Lane SE Vienna, VA 22180 Account No. 658-0009823 Payer's TIN: 95-711XXXX		20XX TAX INFORMATION SUMMARY		TAX REPORTING STATEMENT Aaron Huberman 1628 Lake Shore Dr, Your City, YS ZIP Recipient ID No. 408-00-XXXX	
Form 1099-DIV Dividends and Distributions Copy B for Recipient (OMB NO. 1545-0110)			Form 1099-INT Interest Income Copy B for Recipient (OMB NO. 1545-0112)		
Box		Amount	Box		Amount
1a	Total Ordinary Dividends .....	5,459.98	1	Interest Income .....	65.00
1b	Qualified Dividends .....	2,145.12	2	Early Withdrawal Penalty .....	0.00
2a	Total Capital Gain Distributions (Includes 2b – 2d) .....	3,567.51	3	Interest on U.S. Savings Bonds and Treas. Obligations .....	0.00
2b	Unrecaptured 1250 Gain .....	0.00	4	Federal Income Tax Withheld .....	0.00
2c	Section 1202 Gain .....	0.00	5	Investment Expenses .....	0.00
2d	Collectibles (28%) Gain .....	0.00	6	Foreign Tax Paid .....	0.00
2e	Section 897 ordinary dividends .....	0.00	7	Foreign Country or U.S. Possession .....	
2f	Section 897 capital gain .....	0.00	8	Tax-Exempt Interest .....	0.00
3	Nondividend Distributions .....	270.00	9	Specified Private Activity Bond Interest .....	0.00
4	Federal Income Tax Withheld .....	0.00	10	Market Discount .....	0.00
5	Section 139A Dividends .....	459.12		Market Discount on Noncovered Securities .....	0.00
6	Investment Expenses .....	650.00	11	Bond Premium .....	0.00
7	Foreign Tax Paid .....	14.29	12	Bond Premium on Tax-Exempt Bond .....	0.00
8	Foreign Country/U.S. Possession: .....	Various	13	Bond Premium on tax Exempt Bonds .....	
9	Cash Liquidation Distributions .....	0.00	15	State .....	YS
10	Non-Cash Liquidation Distributions .....	0.00	16	State Identification No. ....	XXXX
11	FATCA filing requirement .....		17	State Tax Withheld .....	0.00
12	Exempt-Interest Dividends .....	349.78		FATCA filing requirement .....	
13	Specified Private Activity Bond Interest Dividends .....	0.00			
14	State .....	YS			
15	State Identification No. ....	XXXX			
16	State Tax Withheld .....	0.00			
<b>Summary of Proceeds, Gains &amp; Losses, Adjustments and Withholding</b>					
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)				
	<b>Total Short-Term</b>	<b>15,667.45</b>	<b>16,798.53</b>		<b>-1,131.08</b>
Long	D (basis reporter to IRS)	12,897.67	10,007.85		2,889.82
Long	E (basis not reported to IRS)				
Long	F (Form 1099-B not received)				
	<b>Total Long-Term</b>	<b>12,897.67</b>	<b>10,007.85</b>		<b>2,889.82</b>
	<b>Grand Total</b>	<b>28,565.12</b>	<b>26,806.38</b>		<b>1,758.74</b>

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 8/17/2022. The long-term transactions occurred on various dates with the last transaction of the year on 9/23/2022.

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

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

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

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 is used on this intake form.\*

Divorced Date of final decree \_\_\_\_\_

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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>MARTIN DAVIS</b>	<b>3 JUN 2007</b>	<b>GRANDSON</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>Y</b>	<b>N</b>						

**Interview Notes**

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

Part III Income: 1-Wages

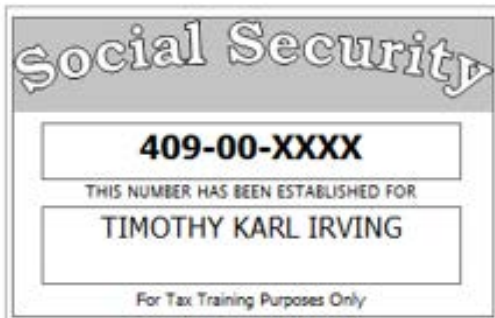
Part IV Expenses: 2-Contributions to retirement account (IRA), 4-Medical, Mortgage Interest, Taxes, and Charitable Contributions

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


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

He contributed \$4,000 to his traditional IRA for tax year 2022.

He would like any refund direct deposited.



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

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, tps, other compensation \$42,675.00		2. Federal income tax withheld \$900.00			
c. Employer's name, address, and ZIP code NEW HORIZON ARCHITECTS 12 HUDSON AVE YC, YS, YZIP		3. Social security wages \$42,675.00		4. Social security tax withheld \$2,645.85			
		5. Medicare wages and tps \$42,675.00		6. Medicare tax withheld \$618.79			
		7. Social security tps		8. Allocated tps			
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, tps, etc. \$42,675.00	17. State income tax 100.00	18. Local wages, tps, etc.	19. Local income tax	20. Locality name	
<p>Form <b>W-2 Wage and Tax Statement</b> <b>20XX</b></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			
<b>20XX</b> ○ PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. ○ SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name MARTIN J DAVIS		Box 2. Beneficiary's Social Security 419-00-XXXX	
Box 3. Benefits Paid in 20XX \$11,074.80	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$11,074.80	
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit \$11,074.80 Medicare Part B premiums deducted from your benefits Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions Benefits for 20XX \$11,074.80		<b>DESCRIPTION OF AMOUNT IN BOX 4</b> Box 6. Voluntary Federal Income Tax Withheld Box 7. Address MARTIN J DAVIS 1490 E 45TH ST YC, YS, YZIP Box 8. Claim Number (use this number if you need to contact SSA) 419-00-XXXXA	
Benefits for 20XX-1			
Benefits for 20XX-2			
Benefits for 20XX-3			
Form SSA-1099-SM			

## 2022 Itemized Deductions (Sch A) Worksheet (type-in fillable)

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

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

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

Your name: Timothy Irving

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

We'll use your 2022 federal standard deduction shown below if more than your itemized deductions above (if blind, add \$1,750 or \$1,400 if married):

Single	\$12,950	Married	\$25,900	HOH	\$19,400
Single (65+)	\$14,700	Married (one 65+)	\$27,300	HOH (65+)	\$21,150
		Married (both 65+)	\$28,700		

<input type="checkbox"/> CORRECTED (if checked)		<b>20XX</b>		<b>Mortgage Interest Statement</b>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.  <b>AMERICAN MORTGAGE</b> <b>PO BOX 1670</b> <b>OWENSBORO KY 42301-1670</b>		* 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.		Form 1098
RECIPIENT'S/LENDER'S TIN <b>97-888XXXX</b>		PAYER'S/BORROWER'S TIN <b>409-00-XXXX</b>		<b>Copy B</b> <b>For Payer/Borrower</b>  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.
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.  <b>TIMOTHY KARL IRVING</b> <b>1490 E 45TH ST</b> <b>YC, YS, YZIP</b>		1. Mortgage interest received from payer(s)/borrower(s) ** <b>\$7,367.92</b>	2. Outstanding mortgage principal as of 1/1/20XX <b>\$230,875.34</b>	
		3. Mortgage origination date <b>09/15/2011</b>	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 <b>1</b>	10. Other PROPERTY TAX: <b>\$4,100</b>	8. Address or description of property securing mortgage (see Instructions)		
Account number (see instructions) <b>234-000078-IV</b>				11. Mortgage acquisition date

Form **1098**

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

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>SARAH</b>	M.I. <b>C</b>	Last name <b>JACOBY</b>	Best contact number <b>301-877-0987</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>1456 CONCORD LANE</b>		Apt # <b>14</b>	City <b>YOUR CITY</b>	State <b>YOUR STATE</b>
4. Your Date of Birth <b>5/16/1990</b>		5. Your job title <b>HAIR STYLIST</b>		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
MELISSA CONRAD	6/29/2013	DAUGHTER	11	Y	Y	S	Y	N						
JASON CONRAD	7/15/2015	SON	11	Y	Y	S	Y	N						

## Interview Notes

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

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

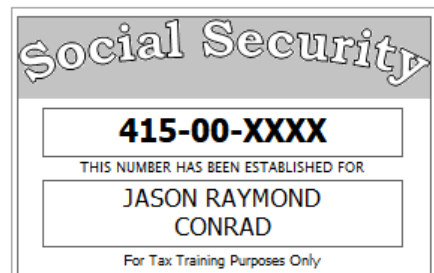
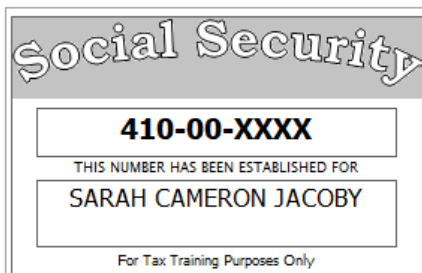
Part IV Expenses: 5-Child care expenses,7-Expenses related to self-employment

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

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

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

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



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

Summary of business Income and Expenses for Sarah Jacoby, hairstylist	
Income (including tips)	Expenses
Credit Card: See Form 1099-K Cash/Check: \$16,950	Salon booth Fees paid to the property manager: \$480/month X 12 Months = \$5,760  Hair products: \$385.95  New Clippers = \$114.11  Hand sanitizer and gloves: \$75.89  License/Fees: \$160  Liability insurance: \$490  Credit card processing fees: \$350  Cell Phone: 35% business use is \$115.00
Travel from salon to nursing home: 15 miles x 24 trips = 360 miles. 13 trips were from 1/1 – 6/30/22 and 11 trips were from 7/1 – 12/31/22. Car placed in service 3 March 2015.	

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

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

**Part II – Marital Status and Household Information**

1. As of December 31, 2022, what was your marital status?

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

Married a. If Yes, Did you get married in 2022?  Yes  No

**\*If using 2021 software, substitute 2021 wherever 2022 is used on this intake form.\*** b. Did you live with your spouse during any part of the last six months of 2022?  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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						

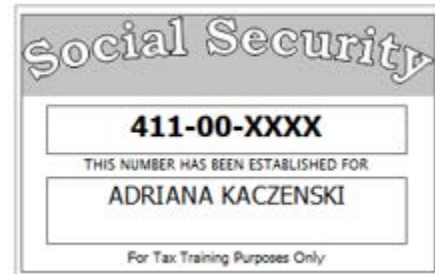
**Interview Notes**

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

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

Part IV Expenses: 4-Charitable contributions

The Kaczenskis come to your site every year. Marek is a retired veteran. He also received \$6,329 in disability payments from the Veterans Administration. Adriana works part time at a local grocery store. In 2022, she participated in a vaccine trial and received a small stipend. Adriana does not have medical insurance.



Adriana contributed \$1,000 to her traditional IRA for 2022.

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

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

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

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

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**20XX** ○ PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
 ○ SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>MAREK KACZENSKI</b>		Box 2. Beneficiary's Social Security <b>572-42-XXXX</b>	
Box 3. Benefits Paid in 20XX <b>\$20,146.00</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$20,146.00</b>	
<p align="center"><b>DESCRIPTION OF AMOUNT IN BOX 3</b></p> Paid by check or direct deposit <span style="float:right">\$18,104.80</span> Medicare Part B premiums deducted from your benefits <span style="float:right">\$2,041.20</span> Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions <span style="float:right">\$2,041.20</span> Benefits for 20XX <span style="float:right">\$20,146.00</span>  Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		<p align="center"><b>DESCRIPTION OF AMOUNT IN BOX 4</b></p> Box 6. Voluntary Federal Income Tax Withheld  Box 7. Address <b>MAREK KACZENSKI                  167 STATE ROAD 23                  YC, YS, YZIP</b>  Box 8. Claim Number (use this number if you need to contact SSA) <b>572-42-XXXXA</b>	

Form **SSA-1099-SM**

a. Employee's social security number <b>411-00-XXXX</b>		Save. accurate, FAST! Use  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>				
b. Employer identification number (EIN) <b>84-512XXXX</b>		1. Wages, tips, other compensation <b>\$3,675.00</b>	2. Federal income tax withheld			
c. Employer's name, address, and ZIP code <b>TERRY'S COUNTRY STORE 1428 STATE ROAD 23 YC, YS, YZIP</b>		3. Social security wages <b>\$3,675.00</b>	4. Social security tax withheld <b>\$227.85</b>			
		5. Medicare wages and tips <b>\$3,675.00</b>	6. Medicare tax withheld <b>\$53.29</b>			
		7. Social security tips	8. Allocated tips			
d. Control number		9.	10. Dependent care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code <b>ADRIANA KACZENSKI 167 STATE ROAD 23 YC, YS, YZIP</b>		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	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 <b>W-2 Wage and Tax Statement</b> <span style="float:right"><b>20XX</b></span> Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						

<input type="checkbox"/> CORRECTED (if checked)		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>DEFENSE FINANCE AND ACCOUNTING SERVICE          US MILITARY RETIRED PAY          8899 E 56TH ST          INDIANAPOLIS IN 46249-1200</b>		1 Gross distribution <b>\$23,570.00</b>	<b>20XX</b> Form 1099-R	
		2a Taxable amount <b>\$23,570.00</b>		
		2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>		3 Capital gain (included in box 2a).
PAYER'S TIN <b>34-0727612</b>	RECIPIENT'S TIN <b>572-42-XXXX</b>	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  <b>MAREK KACZENSKI          167 STATE ROAD 23          YC, YS, YZIP</b>		7 Distribution Code(s) <b>7</b>	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other <input type="checkbox"/>
		9a Your percentage of total distribution <input type="checkbox"/>		9b Total Employee Contributions
		10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth <input type="checkbox"/>
13 Date of payment		14 State tax withheld	15 State/Payer's state no.	16 State distribution
Account number (see instructions)		17 Local tax withheld	18 Name of locality	19 Local distribution
Form <b>1099-R</b>				

<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  <b>STATE LOTTERY COMMISSION          PO BOX 145          YC,YS,YZIP</b>		1. Reportable winnings <b>\$2,000.00</b>	2. Date won <b>03/04/20XX</b>
		3. Type of wager <b>LOTTERY</b>	4. Federal income tax withheld
		5. Transaction	6. Race
PAYER'S Federal identification number <b>84-997XXXX</b>	Payer's Telephone number	7. Winnings from identical wagers	8. Cashier
WINNER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code  <b>MAREK KACZENSKI          167 STATE ROAD 23          YC, YS, YZIP</b>		9. Winner's taxpayer identification no. <b>572-42-XXXX</b>	10. Window
		11. First I.D.	12. Second I.D.
		13. State/Payer's state identification no. <b>YS 84-666XXXX</b>	14. State Winnings <b>\$2,000.00</b>
15. State income tax withheld <b>\$40.00</b>		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 <b>W-2G</b>			

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

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>GLORIA</b>	M.I.	Last name <b>LANGFORD</b>	Best contact number <b>310-766-0076</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>234 MANOR HILL AVE</b>		Apt # <b>17</b>	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>8 SEP 1966</b>	5. Your job title <b>TRAINING SPECIALIST</b>		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>MARTHA MARTIN</b>	<b>9 MAY 1942</b>	<b>MOTHER</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>N</b>	<b>Y</b>						

## Interview Notes

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

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

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

Part V Life Events: 1-Health Savings Account

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

Gloria has a Health Savings Account (HSA) for herself. She has a high deductible health plan with self-only coverage. She used her HSA to pay for doctor/dentist co-pays, prescription medication, and prescription eyeglasses for her mother that totaled \$1,575.57. In addition to her employer’s contribution, Gloria contributed \$1,500 to her HSA last year. Her mother also contributed \$1,000 to Gloria’s HSA.

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


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

You see a note on her return in TaxSlayer that said her return was rejected last year because there was no IP PIN entered for her mother who was a victim of identity theft. She called her mother and her mother was able to find the IRS letter with her 2022 IP PIN: 785311.

She would like any refund direct deposited.



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

a. Employee's social security number 412-00-XXXX		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 67-278XXXX		1. Wages, tips, other compensation \$34,550.00		2. Federal income tax withheld \$2,700.00			
c. Employer's name, address, and ZIP code  DOMINION MEDICAL INSTRUMENTS 187 COMMONWEALTH AVE YC, YS, YZIP		3. Social security wages \$37,550.00		4. Social security tax withheld \$2,328.10			
		5. Medicare wages and tips \$37,550.00		6. Medicare tax withheld \$544.48			
		7. Social security tips		8. Allocated tips			
d. Control number 4556-L		9.		10. Dependant care benefits			
e. Employee's first name and initial Last name Suff. Employee's address and ZIP code  GLORIA MARTIN LANGFORD 234 MANOR HILL AVE UNIT 17 YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 D   \$3,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD   \$5,764.00			
		14. Other		12c. W   \$1,400.00			
				12d. C   \$235.00			
15. State YS	Employer's state ID number 67-880XXXX	16. State wages, tips, etc. \$34,550.00	17. State income tax 1,300.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form <b>W-2 Wage and Tax Statement</b> <b>20XX</b>				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  Form <b>1099-SA</b> (Rev. November, 2019)  For Calendar Year <b>20XX</b>		<b>Distributions From an HSA, Archer MSA, or Medicare Advantage MSA</b>
PAYER'S TIN 32-554XXXX	RECIPIENT'S TIN 412-00-XXXX	1 Gross Distribution \$1,575.57	2 Earnings on excess cont.	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal GLORIA MARTIN LANGFORD 234 MANOR HILL AVE UNIT 17 YC, YS, YZIP		3 Distribution Code	4 FMV on date of death	Copy B For Recipient  This information is being furnished to the IRS.
Account number (see instructions) 55590078		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
Form <b>1099-SA</b>				

<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.  <b>FIDELITY CAPITAL INVESTMENT CORP</b> <b>PO BOX 1789</b> <b>HOUSTON TX 77001-1789</b>			1 Gross distribution <div style="text-align: right;"><b>\$4,000.00</b></div>		<div style="font-size: 2em; font-weight: bold;">20XX</div> <b>Form 1099-R</b>			
			2a Taxable amount <div style="text-align: right;"><b>\$4,000.00</b></div>					
PAYER'S TIN <div style="text-align: center;"><b>67-229XXXX</b></div>			RECIPIENT'S TIN <div style="text-align: center;"><b>412-00-XXXX</b></div>		<div style="font-weight: bold;">Copy B</div> <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.</b>  This information is being furnished to the IRS			
			2b Taxable amount not determined. <input checked="" type="checkbox"/>				Total Distribution <input type="checkbox"/>	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal <b>GLORIA MARTIN LANGFORD</b> <b>234 MANOR HILL AVE UNIT 17</b> <b>YC, YS, YZIP</b>			3 Capital gain (included in box 2a).				4 Federal income tax withheld <div style="text-align: right;"><b>\$400.00</b></div>	
			5 Employee contributions/ Designated Roth contributions or				6 Net unrealized appreciation in employer's securities	
7 Distribution Code(s) <div style="text-align: center;"><b>1</b></div>			IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>		8 Other <div style="text-align: right;">%</div>			
			9a Your percentage of total distribution <div style="text-align: right;">%</div>			9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld		15 State/Payer's state no.	16 State distribution	
Account number (see instructions)			13 Date of payment	17 Local tax withheld		18 Name of locality	19 Local distribution	
Form <b>1099-R</b>								

*To think about:* While reviewing the tax return with Gloria, she notes that she did not receive the retirement savings credit this year and asks why since she has always received it in the past. What do you tell her?

**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](mailto: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 <b>ANTHONY J</b>	M.I. <b>J</b>	Last name <b>MARTIN</b>	Best contact number <b>617-545-0087</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>MARIA</b>	M.I. <b>K</b>	Last name <b>MENDOZA</b>	Best contact number <b>617-345-8855</b>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>37 NORTH STAR LANE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>1/17/1960</b>	5. Your job title <b>RETIRED</b>		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 <b>3/14/1972</b>	8. Your spouse's job title <b>TEACHER</b>		9. Last year, was your spouse:	
			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) <b>MANDM356@YAHOO.COM</b>				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>SCOTT MARTIN</b>	<b>6/17/1994</b>	<b>SON</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>N</b>	<b>N</b>						

## 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-Retirement, 14-Rental

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

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

Anthony retired from civil service and started drawing his pension on 1 December 2019, after 30 years of service. His pension was set up as joint/survivor. His IRA distribution is from a traditional IRA and he has made no non-deductible contributions.

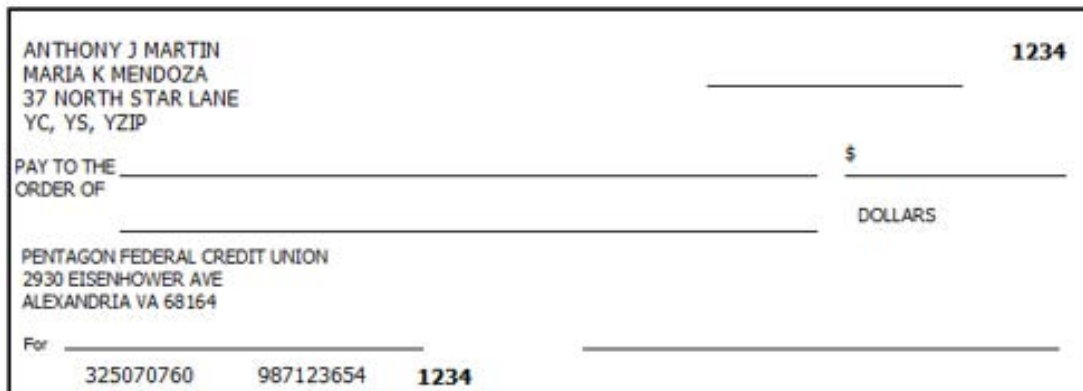
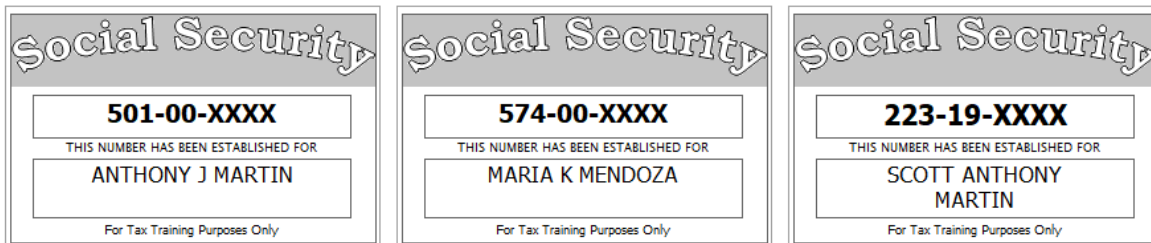
Anthony’s son Scott lost his job in 2021 and moved in with them. He received \$16,800 in unemployment benefits in 2022.


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

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

Their 2021 tax return rejected because a return had already been filed using Anthony’s name and SSN. He received an IP PIN for 2022: 765908.

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



a. Employee's social security number 574-00-XXXX		Save. accurate, FASTI Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 11-433XXXX		1. Wages, tips, other compensation \$9,650.25		2. Federal income tax withheld \$975.00			
c. Employer's name, address, and ZIP code  ELMONT COUNTY SCHOOL DISTRICT PO BOX 167 YC, YS, YZIP		3. Social security wages \$10,650.25		4. Social security tax withheld \$660.32			
		5. Medicare wages and tips \$10,650.25		6. Medicare tax withheld \$154.43			
		7. Social security tips		8. Allocated tips			
d. Control number 1566-000M		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code  MARIA K MENDOZA 37 NORTH STAR LANE YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b.			
		14. Other PENS 1,000.00		12c.			
				12d.			
15. State YS	Employer's state ID number 11489XXXX	16. State wages, tips, etc. \$9,650.25	17. State income tax 250.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form <b>W-2</b> Wage and Tax Statement				<b>20XX</b>			
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.  PENTAGON FEDERAL CREDIT UNION 2930 EISENHOWER AVE ALEXANDRIA VA 22204		Payer's RTN (optional)		OMB No. 1545-0112  <b>20XX</b> Form 1099-INT		<b>Interest Income</b>			
PAYER'S TIN 98-678XXXX		RECIPIENT'S TIN 501-00-XXXX		1 Interest income \$1,500.00					
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code  ANTHONY J MARTIN 37 NORTH STAR LANE YC, YS, YZIP		2 Early withdrawal penalty \$150.00		3 Interest on US Savings Bonds and Treas. obligations \$320.78		<b>Copy B For Recipient</b>  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 \$32.00		5 Investment expenses		6 Foreign Tax Paid				7 Foreign Country or US possession	
8 Tax exempt interest		9 Specified private activity bond interest		10 Market Discount				11 Bond Premium	
12 Bond premium on Treasury obligations		13 Bond Premium on tax-exempt bond		14 Tax-exempt and tax credit bond CUSIP no.				15 State 16 State Identification no.	
17 State tax withheld		18 FATCA filing requirement <input type="checkbox"/>		19 Account number (see instructions) 987123654				20 Form <b>1099-INT</b>	

<input type="checkbox"/> CORRECTED (if checked)			<b>20XX</b> Form 1099-R		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>UNITED FINANCIAL SERVICES</b> <b>242 MOTT ST</b> <b>WILMINGTON DE 19802</b>			1 Gross distribution \$6,100.00		
			2a Taxable amount \$6,100.00		
PAYER'S TIN 11-322XXXX			2b Taxable amount not determined. <input checked="" type="checkbox"/> Total Distribution <input type="checkbox"/>		<b>Copy B</b> <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.</b>  This information is being furnished to the IRS
			RECIPIENT'S TIN 501-00-XXXX		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal <b>ANTHONY J MARTIN</b> <b>37 NORTH STAR LANE</b> <b>YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	
			7 Distribution Code(s) 7	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	
			9a Your percentage of total distribution %	9b Total Employee Contributions	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$156.00	15 State/Payer's state no. YS11-766XXXX	
Account number (see instructions) 45600098		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form <b>1099-R</b>					

<b>PAID BY</b>	OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P. O. BOX 45 BOYERS, PA 16017-0045	Copy B - File with Federal tax return	<b>20XX</b>		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	
	5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums		<b>PAID TO → ANTHONY J MARTIN</b> <b>37 NORTH STAR LANE</b> <b>YC, YS, YZIP</b>			
	7. Distribution Code(s) 7-NONDISABILITY					
	9b. Total Employee Contributions \$47,658.91		1. Gross distribution \$33,459.55		2a. Taxable amount	
			4. Federal Income Tax Withheld \$3,367.00			
		State 1 YS	10. State Income Tax Withheld \$560.00			
		State 2	11. State Income Tax Withheld			

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

*To think about:* Anthony states that he and his ex-wife modified the divorce agreement on 25 January 2023 to lower the alimony to \$200 per month. He asks how that will affect his 2023 tax return?

### Martin/Mendoza Supplemental Exercise – Non-deductible IRA contributions

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

This is the first time Anthony has taken a withdrawal from his IRA. He said he made non-deductible contributions to his IRA for several years. He kept track of these contributions and has records showing that his basis is \$16,500. He has two regular IRAs. He brought year-end statements that show the value of his United Financial IRA was \$46,356.12 and his Pentagon Federal IRA was \$14,509.24 on 12/31/2022. He made no contributions to his IRAs for 2022.

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>KIM</b>	M.I. <b>V</b>	Last name <b>NGUYEN</b>	Best contact number <b>904-692-9944</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>1415 JAMESON CIR</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>8 AUG 1962</b>	5. Your job title <b>ASST MANAGER</b>		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No
				a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

**\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>BAYANI NGUYEN</b>	<b>8 SEP 1990</b>	<b>SON</b>	<b>11</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>N</b>	<b>Y</b>						

## Interview Notes

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

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

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

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

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

Kim retired in October 2019 after 25 years as a police officer, after becoming disabled in the line of duty. Normal retirement age for the police department is 62. Her health insurance premiums are shown in box 5. She has a letter from the county verifying the premiums.

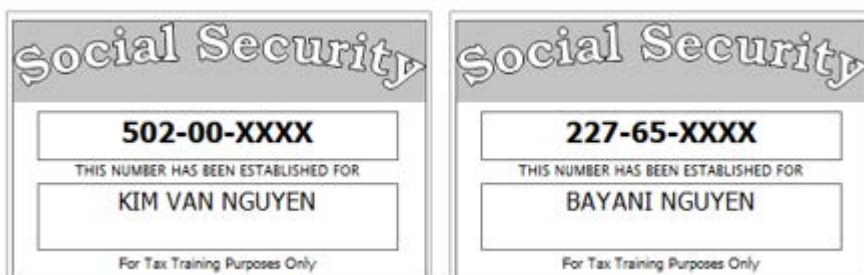
Her son, Bayani, was injured in a car accident on New Year’s Eve 2021 and is permanently disabled. He moved in with his mother after his hospitalization. Bayani receives Social Security disability payments, most of which he is saving. His mother provides more than half of his support.

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. They also took out a mortgage in 2008.

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



<input type="checkbox"/> CORRECTED (if checked)		<b>20XX</b> Form 1099-R		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. <b>COMPROLLER JACKSON COUNTY</b> <b>13 GOVERNMENT PLACE</b> <b>YC, YS, YZIP</b>		1 Gross distribution <div style="text-align: right;"><b>\$34,568.50</b></div>			<b>Copy B</b> <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.</b>  This information is being furnished to the IRS	
		2a Taxable amount <div style="text-align: right;"><b>\$34,568.50</b></div>				
		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 <div style="text-align: right;"><b>\$2,100.00</b></div>			
PAYER'S TIN <div style="text-align: center;"><b>16-851XXXX</b></div>	RECIPIENT'S TIN <div style="text-align: center;"><b>502-00-XXXX</b></div>	5 Employee contributions/ Designated Roth contributions or <div style="text-align: right;"><b>\$1,800.00</b></div>		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 <b>KIM VAN NGUYEN</b> <b>1415 JAMESON CIR</b> <b>YC, YS, YZIP</b>		7 Distribution Code(s) <div style="text-align: center;"><b>3</b></div>	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other <div style="text-align: right;">%</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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <div style="text-align: right;"><b>\$767.00</b></div>	15 State/Payer's state no. <div style="text-align: center;"><b>YS16888XXXX</b></div>	16 State distribution <div style="text-align: right;"><b>\$34,568.50</b></div>	
Account number (see instructions) <div style="text-align: center;"><b>000001287-11N</b></div>		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution	
Form <b>1099-R</b>						

a. Employee's social security number <div style="text-align: center;"><b>502-00-XXXX</b></div>		Save accurate, FAST! Use  Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>				
b. Employer identification number (EIN) <div style="text-align: center;"><b>16-655XXXX</b></div>		1. Wages, tips, other compensation <div style="text-align: right;"><b>\$19,500.00</b></div>	2. Federal income tax withheld			
c. Employer's name, address, and ZIP code <b>EVERGREEN NURSERY</b> <b>2300 W GREEN ST</b> <b>YC, YS, YZIP</b>		3. Social security wages <div style="text-align: right;"><b>\$19,500.00</b></div>	4. Social security tax withheld <div style="text-align: right;"><b>\$1,209.00</b></div>			
		5. Medicare wages and tips <div style="text-align: right;"><b>\$19,500.00</b></div>	6. Medicare tax withheld <div style="text-align: right;"><b>\$282.75</b></div>			
		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 <b>KIM VAN NGUYEN</b> <b>1415 JAMESON CIR</b> <b>YC, YS, YZIP</b>		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 <b>BONUS</b> <span style="float: right;"><b>400.00</b></span>	12c.			
			12d.			
15. State <div style="text-align: center;"><b>YS</b></div>	Employer's state ID number <div style="text-align: center;"><b>16688XXXX</b></div>	16. State wages, tips, etc. <div style="text-align: right;"><b>\$19,500.00</b></div>	17. State income tax <div style="text-align: right;"><b>450.50</b></div>	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
Form <b>W-2 Wage and Tax Statement</b>		<b>20XX</b>				
<b>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</b> This information is being furnished to the Internal Revenue Service.						

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

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

Use North Carolina ZIP code 28145 for state sales tax.

\*\* Donated on 7/12/2022, used thrift shop estimates. Items were purchased on various dates, estimated cost basis \$4,500. Donated to Salvation Army Center, 23 Holland Road, YC, YS, YZIP.

*To think about:* Kim was disabled in the line of duty because her police cruiser was in an accident with truck being driven by a drunk driver. She says that she sued the trucking company and they have reached a settlement which she will receive soon. She asks how that settlement will affect her 2023 tax return. What do you tell her? What information would you need?

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>SHAMUS</b>	M.I. <b>J</b>	Last name <b>O'CONNOR</b>	Best contact number <b>301-887-3009</b>	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>169 MAPLE TREE LANE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>1-15-1977</b>	5. Your job title <b>WELDING APPRENTICE</b>		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) <b>SHAMUS1977@AOL.COM</b>				

**Part II – Marital Status and Household Information**

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

Married a. If Yes, Did you get married in 2022?  Yes  No

Divorced b. Did you live with your spouse during any part of the last six months of 2022?  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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
SHANNON O'CONNOR	2-5-1954	MOTHER	1	Y	Y	S	N	Y						

## Interview Notes

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

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

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

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

Shamus has been coming to your site for several years. 2022 was a difficult year. The company he worked for struggled during the pandemic and finally closed for good on January 1, 2022. He was able to start collecting unemployment benefits.

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

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

Shamus’s mother suffered a stroke and moved in with him in December. In 2022, his mother had \$3,600 in wages, received Social Security, and lived independently supporting herself until her stroke.

Shamus was unable to make his mortgage payments and contacted his mortgage company which cancelled some of his debt to lower his payments and allowed him to defer payments for several months. This was his original mortgage to purchase his home and it is secured by his residence. The mortgage was used for no other purpose and the mortgage was less than 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 Marketplace. He became eligible for employer health coverage in November.

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

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



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

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

**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.

<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.  <b>PIONEER FINANCIAL CORP</b> <b>PO BOX 3501</b> <b>MCLEAN VA 22101</b>			1 Gross distribution \$2,000.00	<b>20XX</b> <b>Form 1099-R</b>		<b>Copy B</b> <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.</b>  This information is being furnished to the IRS
			2a Taxable amount \$2,000.00			
			2b Taxable amount not determined. <input checked="" type="checkbox"/>	Total Distribution <input type="checkbox"/>		
3 Capital gain (included in box 2a).		4 Federal income tax withheld \$200.00				
PAYER'S TIN 87-050XXXX	RECIPIENT'S TIN 503-00-XXXX		5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>SHAMUS J O'CONNOR</b> <b>169 MAPLE TREE LANE</b> <b>YC, YS, YZIP</b>			7 Distribution Code(s) 1	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other %	
			9a Your percentage of total distribution %		9b Total Employee Contributions	
			10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld
Account number (see instructions) 330980076		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution	
Form <b>1099-R</b>						

<input type="checkbox"/> CORRECTED (if checked)						Cancellation of Debt
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>AMERICAN HOME MORTGAGE</b> <b>PO BOX 2300</b> <b>AUSTIN TX 78610</b>			1 Date of Identifiable Event 04/15/20XX	<b>20XX</b> <b>Form 1099-C</b>		<b>Copy B</b> <b>For Debtor</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
			2 Amount of debt discharged \$10,500.00			
			3 Interest if included in Box 2			
4 Debt description HOME MORTGAGE 169 MAPLE TREE LANE YC, YS, YZIP			5 If checked, the debtor was personally liable for repayment of this debt . . . . . > <input checked="" type="checkbox"/>			
CREDITOR'S TIN 45-677XXXX	DEBTOR'S TIN 503-00-XXXX		6 Identifiable Event Code H		7 Fair market value of property	
DEBTOR'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code  <b>SHAMUS J O'CONNOR</b> <b>169 MAPLE TREE LANE</b> <b>YC, YS, YZIP</b>			Account number (see instructions) 990001368009			
Form <b>1099-C</b>						

Form <b>1095-A</b> Department of the Treasury Internal Revenue Service	<b>Health Insurance Marketplace Statement</b> > Do not attach to your tax return. Keep for your records. > Go to <a href="http://www.irs.gov/Form1095A">www.irs.gov/Form1095A</a> for instructions and the latest information.	<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	OMB No. 1545-2232 <b>20XX</b>	
<b>Part I Recipient Information</b>				
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 01/15/1977	
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date 02/01/20XX	11 Policy termination date 10/30/20XX	12 Street address (including apartment number) 169 MAPLE TREE LANE		
13 City or town, State or province, Country and ZIP or foreign postal code YC, YS, YZIP				
<b>Part II Covered Individuals</b>				
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	01/15/1977	02/01/20XX	10/30/20XX
17				
18				
19				
20				
<b>Part III Coverage Information</b>				
Month	A Monthly Enrollment Premiums	B Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit	
21 January				
22 February	\$315.35	\$468.77	\$188.00	
23 March	\$315.35	\$468.77	\$188.00	
24 April	\$315.35	\$468.77	\$188.00	
25 May	\$315.35	\$468.77	\$188.00	
26 June	\$315.35	\$468.77	\$270.00	
27 July	\$315.35	\$468.77	\$270.00	
28 August	\$315.35	\$468.77	\$270.00	
29 September	\$315.35	\$468.77	\$270.00	
30 October	\$315.35	\$468.77	\$270.00	
31 November				
32 December				
<b>33 Annual Totals</b>	\$2,838.15	\$4,218.93	\$2,102.00	

<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  UNIVERSAL TECHNICAL INSTITUTE PO BOX 178 YC,YS,YZIP		1 Payments received for qualified tuition and related expenses  \$8,600.00  2	OMB No. 1545-1574  <b>20XX</b>  Form 1098-T
FILER'S employer identification no. 87-997XXXX	STUDENT'S TIN 503-00-XXXX	3 If this box is checked, your educational institution has changed its reporting method for 20XX. <input type="checkbox"/>	
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code  SHAMUS J O'CONNOR 169 MAPLE TREE LANE YC, YS, YZIP		4 Adjustments made for a prior year	5 Scholarships or grants  \$500.00
Service Provider (Acct No. (see instr.))		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 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			

*To think about:* Shamus has two brothers. They are going to share the cost of their mother's support with Shamus and allow him to claim her as a dependent next year. How will that affect his return and what will be needed to prepare his return in 2023?

**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](mailto: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 <b>MARU</b>	M.I.	Last name <b>PARATA</b>	Best contact number <b>619-675-0872</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>34 SUNRISE CIRCLE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>19 SEP 1956</b>	5. Your job title <b>HANDYMAN</b>		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 is used on this intake form.\*

Divorced Date of final decree \_\_\_\_\_

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)  
 • **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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>LELANI ADAMS</b>	<b>6 MAY 1983</b>	<b>DAUGHTER</b>	<b>10</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>Y</b>	<b>N</b>						
<b>MIKE ADAMS</b>	<b>9 DEC 2007</b>	<b>GRANDSON</b>	<b>10</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>Y</b>	<b>N</b>						

## Interview Notes

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

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

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

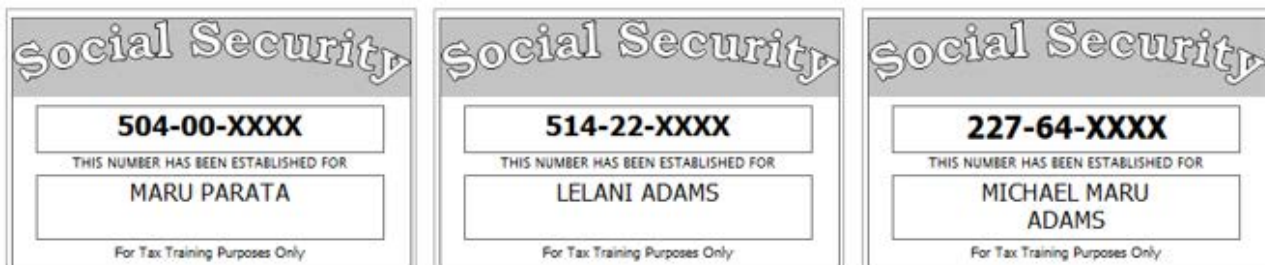
Part V Life Events: 7-Make estimated payments

Maru is a self-employed handyman. He has a contract with a local apartment complex and receives cash payments from homeowners. He maintains excellent business records and provides you with a summary using the worksheet that you gave him. He states that his business mileage was 300 miles in the first half of the year and 158 miles in the second half. He stated he made four \$500 estimated payments for 2022 on or before their due dates. Maru elected to defer the employer portion of Social Security tax included in his self-employment tax for tax year 2020. He said he followed the IRS directions he received and paid the 2021 and 2022 amounts.

Maru’s daughter Lelani and her husband divorced in December 2021 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. The divorce decree makes no provision to allow Lelani’s ex-spouse to claim Michael as a dependent and Lelani has not signed a Form 8332. She has no other income. She did not file a 2021 tax return. Her father is providing more than one-half of his daughter and grandson’s support. Lelani is studying to be a nurse at the local community college. Maru marked Unsure for college expenses since he has helped Lelani pay for some books and required nursing supplies.

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

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



**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**20XX**

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

Box 1. Name <b>MARU PARATA</b>		Box 2. Beneficiary's Social Security <b>504-00-XXXX</b>
Box 3. Benefits Paid in 20XX <b>\$18,951.60</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$18,951.60</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit <b>\$16,210.40</b> Medicare Part B premiums deducted from your benefits <b>\$2,041.20</b> Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions <b>\$2,741.20</b> Benefits for 20XX <b>\$18,951.60</b>  Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  Box 6. Voluntary Federal Income Tax Withheld <b>\$700.00</b>  Box 7. Address <b>MARU PARATA                  34 SUNRISE CIRCLE                  YC, YS, YZIP</b>  Box 8. Claim Number (use this number if you need to contact SSA) <b>504-00-XXXXA</b>

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.  <b>ANDERSON PROPERTY MANAGEMENT                  1621 WEST 33RD ST                  YC, YS, YZIP</b>		OMB No. 1545-0116  <b>20XX</b>  Form 1099-NEC	<b>Nonemployee Compensation</b>
PAYER'S TIN <b>95-670XXXX</b>	RECIPIENT'S TIN <b>504-00-XXXX</b>	1 Nonemployee compensation <b>\$10,978.00</b>	<b>Copy B For Recipient</b>  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  <b>MARU PARATA                  34 SUNRISE CIRCLE                  YC, YS, YZIP</b>		2  3  4 Federal income tax withheld	
FATCA filing requirement <input type="checkbox"/>		5 State tax withheld ----- 6 State/Payer's state no. ----- 7 State income -----	
Account number (see instructions) <b>90007421</b>			

Form **1099-NEC**

**2022 Self-Employed (Sch C) Worksheet** (type-in fillable)

*(Complete a separate worksheet for each business)*

Business owner's name: Maru Parata

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

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

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

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

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

Business use of car or truck	
Total mileage for year	9,564 mi.
Business miles Jan - Jun	300 mi.
Business miles Jul - Dec	158 mi.
Commuting miles	mi.
Other miles	mi.
Vehicle description:	2017 Ford 150 truck
Date placed in service:	May 5, 2018

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

**Drivers** – be sure you have with you today:

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

During your interview, you gather the following information:

- The health insurance premiums are for a Medicare supplemental policy. Maru says he also has dental insurance that costs \$720 but was not sure if that counted as health insurance. Lelani and

her son have health insurance provided by her ex-husband for five years as specified in the divorce settlement (not from the Marketplace).

- The rent was for special tools that were needed for a few jobs.
- The \$150 training expense was for a plumbing repairs workshop held at Home Depot.
- The business lunch was at a local restaurant to discuss the annual maintenance plan for the apartment complex with the property manager.
- The personalized coveralls have “Maru’s Handyman Services” and his phone number embroidered on them.

<input type="checkbox"/> CORRECTED (if checked)				<b>Tuition Statement</b>
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number		1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574	
CARSON COUNTY COMMUNITY COLLEGE 132 EMERSON PARKWAY YC, YS, YZIP		\$3,850.00	<b>20XX</b>	
FILER'S employer identification no. 20-870XXXX		STUDENT'S TIN 514-22-XXXX	3	<b>Copy B For Student</b>  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		4 Adjustments made for a prior year	5 Scholarships or grants	
LELANI ADAMS 34 SUNRISE CIRCLE YC, YS, YZIP		6 Adjustments to scholarships or grants for a prior year	\$1,200.00	
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	
Service Provider/Acct No. (see instr.) 120007531	Form <b>1098-T</b>			

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

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

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>RAYMOND</b>	M.I. <b>J</b>	Last name <b>QUINN</b>	Best contact number <b>405-998-0704</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>5700 EAST CANYON DRIVE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>5/16/1969</b>	5. Your job title <b>NONE</b>		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) <b>RJQUINN37@GMAIL.COM</b>				

**Part II – Marital Status and Household Information**

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

Married a. If Yes, Did you get married in 2022?  Yes  No

Divorced b. Did you live with your spouse during any part of the last six months of 2022?  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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>ALONZO QUINN</b>	<b>7/17/1940</b>	<b>FATHER</b>	<b>7</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>N</b>	<b>Y</b>						

**Interview Notes**

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

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

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

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

Raymond elected to spread his 2020 IRA distribution over three years. 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.

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	2. Federal income tax withheld			
c. Employer's name, address, and ZIP code STATE DEPT OF HEALTH AND SOCIAL SERVICES 29 GOVERNMENT PLAZA STE 1600 YC, YS, YZIP		3. Social security wages \$15,679.00	4. Social security tax withheld \$972.10			
		5. Medicare wages and tips \$15,679.00	6. Medicare tax withheld \$227.35			
		7. Social security tips	8. Allocated tips			
d. Control number	9.	10. Dependent 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				
		12b.				
		12c.				
12d.		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
14. Other		12e.				
12f.		14.				
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
<b>Form W-2 Wage and Tax Statement 20XX</b> Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.						



<b>Form 8915-E</b> Department of the Treasury Internal Revenue Service	<b>Qualified 2020 Disaster Retirement Plan Distributions and Repayments</b> (Use for Coronavirus-Related and Other Qualified 2020 Disaster Distributions) ▶ Go to <a href="http://www.irs.gov/Form8915E">www.irs.gov/Form8915E</a> for instructions and the latest information. ▶ Attach to 2020 Forms 1040, 1040-SR, or 1040-NR.	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2020</div> Attachment Sequence No. 915																								
Name, if married, file a separate form for each spouse required to file 2020 Form 8915-E. See instructions. <b>RAYMOND J QUINN</b>		Your social security number <b>505-00-XXXX</b>																								
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/country      Foreign postal code																										
<b>Before you begin:</b> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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).</li> <li>• See Table 1 in the instructions for the list of qualified 2020 disasters.</li> <li>• 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"/></li> </ul>																										
<b>Part I Total Distributions From All Retirement Plans (Including IRAs).</b>																										
<ul style="list-style-type: none"> <li>• For coronavirus, check this box. <input checked="" type="checkbox"/> Do <b>not</b> 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 <b>before</b> December 31, 2020.</li> <li>• 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.</li> </ul>		Complete lines 1 through 4 of one column before going to the next column.																								
Disaster name ▶ _____ Disaster beginning date ▶ _____																										
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;"><b>1</b></td> <td style="width:45%;">Distributions from retirement plans (other than IRAs) Date earliest distribution made ▶      /      /</td> <td style="width:15%;"></td> <td style="width:15%;"></td> <td style="width:15%;"></td> </tr> <tr> <td style="text-align: center;"><b>2</b></td> <td>Distributions from traditional, SEP, and SIMPLE IRAs Date earliest distribution made ▶    11/12/2020</td> <td style="text-align: center;">22,000</td> <td style="text-align: center;">22,000</td> <td></td> </tr> <tr> <td style="text-align: center;"><b>3</b></td> <td>Distributions from Roth IRAs Date earliest distribution made ▶      /      /</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;"><b>4</b></td> <td>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</td> <td style="text-align: center;">22,000</td> <td style="text-align: center;">22,000</td> <td style="text-align: center;">100,000</td> </tr> <tr> <td style="text-align: center;"><b>5</b></td> <td>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</td> <td></td> <td></td> <td style="text-align: center;">5</td> </tr> </table>	<b>1</b>	Distributions from retirement plans (other than IRAs) Date earliest distribution made ▶      /      /				<b>2</b>	Distributions from traditional, SEP, and SIMPLE IRAs Date earliest distribution made ▶    11/12/2020	22,000	22,000		<b>3</b>	Distributions from Roth IRAs Date earliest distribution made ▶      /      /				<b>4</b>	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	22,000	22,000	100,000	<b>5</b>	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	
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RAYMOND J QUINN Form 8915-E (2020)	505-00-XXXX Page 2																																								
<b>Before you begin:</b> Complete 2020 Form 8606, Nondeductible IRAs, if required.																																									
<b>Part III Qualified 2020 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs</b>																																									
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;"><b>12</b></td> <td style="width:55%;">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.</td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:15%;"></td> </tr> <tr> <td style="text-align: center;"><b>13</b></td> <td>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</td> <td></td> <td></td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;"><b>14</b></td> <td>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</td> <td></td> <td></td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;"><b>15</b></td> <td>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</td> <td></td> <td></td> <td style="text-align: center;">15    22,000</td> </tr> <tr> <td style="text-align: center;"><b>16</b></td> <td>Add lines 13, 14, and 15</td> <td></td> <td></td> <td style="text-align: center;">16    22,000</td> </tr> <tr> <td style="text-align: center;"><b>17</b></td> <td>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</td> <td></td> <td></td> <td style="text-align: center;">17    7,333</td> </tr> <tr> <td style="text-align: center;"><b>18</b></td> <td>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</td> <td></td> <td></td> <td style="text-align: center;">18</td> </tr> <tr> <td style="text-align: center;"><b>19</b></td> <td>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</td> <td></td> <td></td> <td style="text-align: center;">19    7,333</td> </tr> </table>	<b>12</b>	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.				<b>13</b>	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	<b>14</b>	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	<b>15</b>	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    22,000	<b>16</b>	Add lines 13, 14, and 15			16    22,000	<b>17</b>	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    7,333	<b>18</b>	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	<b>19</b>	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    7,333	
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<b>Part IV Qualified Distributions for the Purchase or Construction of a Main Home in Qualified 2020 Disaster Areas</b>																																									

To complete Form 8880, make sure the lookback rule is properly taken into account and includes the full 2020 distribution; the current year taxable amount is not a 2022 distribution.

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>STEVEN</b>	M.I. <b>C</b>	Last name <b>ROMANO</b>	Best contact number <b>715-998-5612</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>HELEN</b>	M.I. <b>D</b>	Last name <b>ROMANO</b>	Best contact number	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>1567 LAKESIDE DRIVE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>14 JUN 1956</b>	5. Your job title <b>RETIRED</b>	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 <b>3 NOV 1962</b>	8. Your spouse's job title <b>DECEASED</b>	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

*\*If using 2021 software, substitute 2021 wherever 2022 is used on this intake form.\**

Divorced Date of final decree \_\_\_\_\_

Legally Separated Date of separate maintenance decree \_\_\_\_\_

Widowed Year of spouse's death **16 MAY 2022**

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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>GLENDA STEVENS</b>	<b>16 JAN 1987</b>	<b>DAUGHTER</b>	<b>7</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>N</b>	<b>N</b>						

## Interview Notes

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

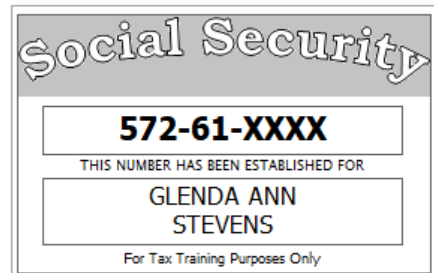
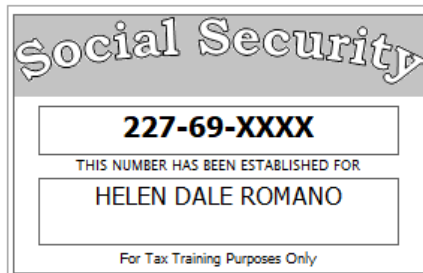
Part III Income: 4-Interest/Dividends, 11-Retirement income, 13-Social Security, 15-Other (life insurance)

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

Tragedy struck the Romano household last year. Helen passed away on May 16, 2022, after a long battle with Parkinson’s disease. Steven’s daughter, Glenda, moved in to help her father in June. Glenda has a part-time job and earned \$6,800 last year, but she receives over half of her support from her father. She is single.

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

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



**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**20XX**

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

Box 1. Name <b>STEVEN C ROMANO</b>		Box 2. Beneficiary's Social Security <b>506-00-XXXX</b>
Box 3. Benefits Paid in 20XX <b>\$18,322.80</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$18,322.80</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit <b>\$15,581.60</b> Medicare Part B premiums deducted from your benefits <b>\$2,041.20</b> Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions <b>\$2,741.20</b> Benefits for 20XX <b>\$18,322.80</b>  Benefits for 20XX-1 Benefits for 20XX-2 Benefits for 20XX-3		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  Box 6. Voluntary Federal Income Tax Withheld <b>\$700.00</b>  Box 7. Address <b>STEVEN C ROMANO                  1567 LAKESIDE DR                  YC, YS, YZIP</b>  Box 8. Claim Number (use this number if you need to contact SSA) <b>506-00-XXXXA</b>

Form **SSA-1099-SM**

<input type="checkbox"/> <b>CORRECTED (if checked)</b>		<p><b>20XX</b> Form 1099-R</p>		<p><b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b></p>	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>NATIONAL PENSION SERVICES                  MANNING CORP RETIREMENT FUND                  PO BOX 1500                  STLOUIS MO 63103-1500</b>		1 Gross distribution <b>\$36,550.00</b>	2a Taxable amount <b>\$33,362.00</b>		<p align="center"><b>Copy B</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> <p align="center">This information is being furnished to the IRS</p>
PAYER'S TIN <b>23-220XXXX</b>		RECIPIENT'S TIN <b>506-00-XXXX</b>		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 <b>STEVEN C ROMANO                  1567 LAKESIDE DR                  YC, YS, YZIP</b>		3 Capital gain (included in box 2a).	4 Federal income tax withheld <b>\$3,100.00</b>		
5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities			
7 Distribution Code(s) <b>7</b>		IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other %		
9a Your percentage of total distribution %		9b Total Employee Contributions <b>\$69,070.00</b>			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <b>\$735.00</b>	15 State/Payer's state no. <b>YS23778XXXX</b>	16 State distribution <b>\$33,362.00</b>
Account number (see instructions) <b>777371009</b>		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution

Form **1099-R**

<input type="checkbox"/> CORRECTED (if checked)						Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>LIBERTY NATIONAL LIFE INSURANCE</b> <b>PO BOX 7800</b> <b>JACKSONVILLE FL 32209-7800</b>			1 Gross distribution <div style="text-align: right; font-size: 1.2em;"><b>\$145,670.00</b></div>		<div style="font-size: 2em; font-weight: bold;">20XX</div> <b>Form 1099-R</b>			
			2a Taxable amount					
PAYER'S TIN <div style="text-align: center;">84-550XXXX</div>			RECIPIENT'S TIN <div style="text-align: center;">506-00-XXXX</div>		<b>Copy B</b> <b>Report this</b> <b>income on your</b> <b>federal tax</b> <b>return. If this</b> <b>form shows</b> <b>federal income</b> <b>tax withheld in</b> <b>box 4, attach</b> <b>this copy to</b> <b>your return.</b>  This information is being furnished to the IRS			
			2b Taxable amount not determined. <input checked="" type="checkbox"/>				Total Distribution <input checked="" type="checkbox"/>	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>STEVEN C ROMANO</b> <b>1567 LAKESIDE DR</b> <b>YC, YS, YZIP</b>			3 Capital gain (included in box 2a).		4 Federal income tax withheld			
			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  <b>STEVEN C ROMANO</b> <b>1567 LAKESIDE DR</b> <b>YC, YS, YZIP</b>			7 Distribution Code(s)  <div style="text-align: center;">6</div>		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	12 FATCA filing requirement  <input type="checkbox"/>	14 State tax withheld		15 State/Payer's state no.		16 State distribution
Account number (see instructions)  <div style="text-align: center;">8345-199967</div>			13 Date of payment	17 Local tax withheld		18 Name of locality		19 Local distribution
Form <b>1099-R</b>								

<input type="checkbox"/> CORRECTED (if checked)						Interest Income		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>NAVY FEDERAL CREDIT UNION</b> <b>PO BOX 3000</b> <b>MERRIFIELD VA 22119</b>			Payer's RTN (optional)		<div style="font-size: 2em; font-weight: bold;">20XX</div> <b>Form 1099-INT</b>			
			1 Interest income <div style="text-align: right; font-size: 1.2em;"><b>\$130.00</b></div>					
PAYER'S TIN <div style="text-align: center;">53-011XXXX</div>			RECIPIENT'S TIN <div style="text-align: center;">506-00-XXXX</div>		<b>Copy B</b> <b>For Recipient</b>  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 Early withdrawal penalty <div style="text-align: right; font-size: 1.2em;"><b>\$35.00</b></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  <b>STEVEN C ROMANO</b> <b>1567 LAKESIDE DR</b> <b>YC, YS, YZIP</b>			4 Federal income tax withheld		5 Investment expenses			
			6 Foreign Tax Paid		7 Foreign Country or US possession			
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code  <b>STEVEN C ROMANO</b> <b>1567 LAKESIDE DR</b> <b>YC, YS, YZIP</b>			8 Tax exempt interest		9 Specified private activity bond interest			
			10 Market Discount		11 Bond Premium			
Account number (see instructions)  <div style="text-align: center;">8345-199967</div>			FATCA filing requirement  <input type="checkbox"/>	12 Bond premium on Treasury obligations		13 Bond Premium on tax-exempt bond		
Account number (see instructions)  <div style="text-align: center;">8345-199967</div>			14 Tax-exempt and tax credit bond CUSIP no.		15 State	16 State Identification no.	17 State tax withheld	
Form <b>1099-INT</b>								

## 2022 Itemized Deductions (Sch A) Worksheet (type-in fillable)

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

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

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

Your name: Steven Romano

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

We'll use your 2022 federal standard deduction shown below if more than your itemized deductions above (if blind, add \$1,750 or \$1,400 if married):

Single	\$12,950	Married	\$25,900	HOH	\$19,400
Single (65+)	\$14,700	Married (one 65+)	\$27,300	HOH (65+)	\$21,150
		Married (both 65+)	\$28,700		

During your interview you note the following:

- Steven states he has a letter acknowledging his \$15,000 donation to the Hospice.
- The five nights of lodging were for the Romanos to visit an out of town specialty clinic for Helen's Parkinson's treatment.
- All medical miles were from 1/1 – 5/31/22.

Use Salisbury, NC Zip Code for sales tax - 28145

**Romano Supplemental Exercise – Lump-sum Social Security**

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

Helen filed for disability benefits in 2020 and received lump-sum Social Security benefits covering two prior years, as well as the current year. Steven started receiving Social Security in 2021. They received no tax-exempt income in any prior year. Their prior year information is as follows:

2021 -- MAGI \$35,160 -- SSA Payments received \$17,080 -- taxable SS benefits \$5,850

2020 -- MAGI \$34,790 -- SSA Payments received \$0.00 -- taxable SS benefits \$0.00

<b>FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT</b>			
<b>20XX</b>		<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 <b>HELEN D ROMANO</b>		Box 2. Beneficiary's Social Security 227-69-XXXX	
Box 3. Benefits Paid in 20XX \$30,524.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$30,524.00	
<b>DESCRIPTION OF AMOUNT IN BOX 3</b>		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>	
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 20XX \$5,354.00		Box 6. Voluntary Federal Income Tax Withheld	
Benefits for 20XX-1 \$12,685.00 Benefits for 20XX-2 \$12,485.00 Benefits for 20XX-3		Box 7. Address <b>HELEN D ROMANO</b> <b>1567 LAKESIDE DR</b> <b>YC, YS, YZIP</b>	
		Box 8. Claim Number (use this number if you need to contact SSA) 227-69-XXXXA	
Form <b>SSA-1099-SM</b>			

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>GUNTHER</b>	M.I. <b>H</b>	Last name <b>SAHLBERG</b>	Best contact number <b>775-984-0290</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>MARYANNE</b>	M.I. <b>L</b>	Last name <b>MASON-SAHLBERG</b>	Best contact number <b>775-984-6631</b>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>429 CRYSTAL VIEW CT</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>5-26-1949</b>	5. Your job title <b>RETIRED</b>	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 <b>10-30-1954</b>	8. Your spouse's job title <b>HOMEMAKER</b>	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) <b>GSAHL228@COMCAST.NET</b>				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

*\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

**Interview Notes**

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

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

Part IV Expenses: 4-Deductions (Charity)

Part V Life Events: 8-Capital loss carryover

The Sahlbergs have come to your site for years. When you start their return, carryforward information shows a dependent grandson. The Sahlbergs state that that the grandson is no longer a dependent since he graduated from high school and joined the military in December 2021.

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 \$2,041.20

Maryanne: Box 5 (Net Benefits) \$10,877; Box 6(Federal Withholding) Blank, Medicare \$2,041.20

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

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



<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. <b>LIFE CARE INSURANCE COMPANY</b> <b>1598 BROADWAY</b> <b>FAIRVIEW KY 42221</b>		1 Gross Long-Term care benefits paid  \$21,000.00	OMB No. 1545-1519  <b>20XX</b> Form 1099-LTC	<b>Long-Term Care and Accelerated Death Benefits</b>
PAYER'S TIN 28-566XXXX	POLICYHOLDER'S TIN 229-41-XXXX	2 Accelerated Death benefits paid	INSURED'S TIN 229-41-XXXX	
POLICYHOLDER'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code <b>MARYANNE L MASON-SAHLBERG</b> <b>429 CRYSTAL VIEW CT</b> <b>YC, YS, YZIP</b>		INSURED'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code <b>MARYANNE L MASON-SAHLBERG</b> <b>429 CRYSTAL VIEW CT</b> <b>YC, YS, YZIP</b>		<b>Copy B For Policyholder</b>  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.
Account number (see instructions) 167-0098-4539	4. Qualified contract <input checked="" type="checkbox"/> (optional)	5. (optional) <input checked="" type="checkbox"/> Chronically ill <input type="checkbox"/> Terminally ill	Date certified 04/16/20XX	
Form <b>1099-LTC</b>				

<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.  <b>LIBERTY RETIREE SERVICES            TRI-STATE CONSTRUCTION PENSION FUND            PO BOX 930            FAIRVIEW KY 42221-0930</b>			1 Gross distribution <b>\$24,789.00</b>		<div style="font-size: 2em; font-weight: bold;">20XX</div> <b>Form 1099-R</b>			
			2a Taxable amount <b>\$22,209.00</b>					
PAYER'S TIN <b>34-663XXXX</b>			2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>		<div style="font-weight: bold;">Copy B</div> <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.</b>  This information is being furnished to the IRS			
			3 Capital gain (included in box 2a).				4 Federal income tax withheld <b>\$2,150.00</b>	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>GUNTHER H SAHLBERG            429 CRYSTAL VIEW CT            YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or <b>\$2,580.00</b>				6 Net unrealized appreciation in employer's securities	
7 Distribution Code(s) <b>7</b>		IRA/ SEP/ SIMPLE <input type="checkbox"/>		8 Other <b>%</b>				
9a Your percentage of total distribution <b>%</b>			9b Total Employee Contributions					
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <b>\$965.00</b>		15 State/Payer's state no. <b>YS63400XXXX</b>	16 State distribution <b>\$22,209.00</b>	
Account number (see instructions) <b>189444-0072</b>			13 Date of payment	17 Local tax withheld		18 Name of locality	19 Local distribution	
Form <b>1099-R</b>								

<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.  <b>DAVENPORT TRUST CO            901 EAST CARY ST - 12TH FLOOR            RICHMOND VA 23219</b>			1 Gross distribution <b>\$10,950.00</b>		<div style="font-size: 2em; font-weight: bold;">20XX</div> <b>Form 1099-R</b>			
			2a Taxable amount <b>\$10,950.00</b>					
PAYER'S TIN <b>54-183XXXX</b>			2b Taxable amount not determined. <input checked="" type="checkbox"/> Total Distribution <input type="checkbox"/>		<div style="font-weight: bold;">Copy B</div> <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.</b>  This information is being furnished to the IRS			
			3 Capital gain (included in box 2a).				4 Federal income tax withheld <b>\$950.00</b>	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>GUNTHER H SAHLBERG            429 CRYSTAL VIEW CT            YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or <b>\$115.00</b>				6 Net unrealized appreciation in employer's securities	
7 Distribution Code(s) <b>7</b>		IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>		8 Other <b>%</b>				
9a Your percentage of total distribution <b>%</b>			9b Total Employee Contributions					
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <b>\$115.00</b>		15 State/Payer's state no. <b>YS63411XXXX</b>	16 State distribution <b>\$10,950.00</b>	
Account number (see instructions) <b>169-007-64977</b>			13 Date of payment	17 Local tax withheld		18 Name of locality	19 Local distribution	
Form <b>1099-R</b>								

Davenport & Company LLC 901 East Cary St -12th Floor Richmond VA 23219 Account No. 111-227 Payer's TIN: 54-183XXX		20XX TAX INFORMATION SUMMARY		TAX REPORTING STATEMENT Gunther Sahlberg and Maryanne Mason Sahlberg 429 crystal view ct. YC, YS, YZIP Recipient ID No. 507-00-XXXX	
<b>Form 1099-DIV Dividends and Distributions</b> Copy B for Recipient (OMB NO. 1545-0110)			<b>Form 1099-INT Interest Income</b> Copy B for Recipient (OMB NO. 1545-0112)		
<b>Box</b>		<b>Amount</b>	<b>Box</b>		<b>Amount</b>
1a	Total Ordinary Dividends .....	11,788.34	1	Interest Income .....	378.61
1b	Qualified Dividends .....	935.67	2	Early Withdrawal Penalty .....	0.00
2a	Total Capital Gain Distributions (Includes 2b – 2d) .....	2,156.90	3	Interest on U.S. Savings Bonds and Treas. Obligations .....	0.00
2b	Unrecaptured 1250 Gain .....	0.00	4	<b>Federal Income Tax Withheld</b> .....	0.00
2c	Section 1202 Gain .....	0.00	5	Investment Expenses .....	0.00
2d	Collectibles (28%) Gain .....	0.00	6	Foreign Tax Paid .....	0.00
2e	Section 897 ordinary dividends .....	0.00	7	Foreign Country or U.S. Possession .....	
2f	Section 897 capital gain .....	0.00	8	Tax-Exempt Interest .....	922.83
3	Nondividend Distributions .....	34.50	9	Specified Private Activity Bond Interest .....	0.00
4	<b>Federal Income Tax Withheld</b> .....	0.00	10	Market Discount .....	0.00
5	<b>Section 199A Dividends</b> .....	3,895.90	10	Market Discount on Noncovered Securities .....	0.00
6	Investment Expenses .....	0.00	11	Bond Premium .....	256.97
7	Foreign Tax Paid .....	69.34	12	Bond Premium on Tax-Exempt Bond .....	0.00
8	Foreign Country/U.S. Possession: .....	Various	13	Bond Premium on tax Exempt Bonds .....	
9	Cash Liquidation Distributions .....	0.00	15	State .....	YS
10	Non-Cash Liquidation Distributions .....	0.00	16	State Identification No. ....	XXXX
11	FATCA filing requirement .....		17	State Tax Withheld .....	0.00
12	Exempt-Interest Dividends .....	356.63		FATCA filing requirement .....	
13	Specified Private Activity Bond Interest Dividends .....	0.00			
14	State .....	YS			
15	State Identification No .....	XXXX			
16	State Tax Withheld .....	0.00			
<b>Summary of Proceeds, Gains &amp; Losses, Adjustments and Withholding</b>					
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)				
	<b>Total Short-Term</b>	<b>7,453.98</b>	<b>7,117.88</b>	<b>226.80</b>	<b>562.90</b>
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)				
	<b>Total Long-Term</b>	<b>36,194.76</b>	<b>34,545.23</b>		<b>1,649.53</b>
	<b>Grand Total</b>	<b>43,648.74</b>	<b>41,663.11</b>	<b>226.80</b>	<b>2,212.43</b>

This is page 2 of 19 of the Sahlberg’s broker statement. A review of the complete broker statement has verified that the summary figures agree and the summary contains all the information required for the federal return. The broker statement indicates that the purchases and sales were made on various dates. The last sales date was 8/16/2022. The tax-exempt income is taxable in your state. Their 2021 return shows \$5,685 long-term capital loss carryover.

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

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

Occasionally, a third party comes to a site to file a tax return for a deceased tax payer requiring Form 1310. This supplement allows volunteers to refresh their knowledge and practice TaxSlayer entry for this topic. Enter the following information in the Sahlberg return: The Sahlbergs passed away on 4 January 2023 while returning from a Christmas visit with their family. Their Daughter Mary Carter has come to your site to file their return. Her address is 1621 Adams Ct, YC,YS, YZIP and her SSN is 572-00-XXXX. She has not been appointed by a court. The Sahlbergs had a will.

**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](mailto: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 <b>GAN</b>	M.I. <b>N</b>	Last name <b>THAM</b>	Best contact number <b>307-551-8702</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>STEPHANI</b>	M.I. <b>M</b>	Last name <b>SWANSON</b>	Best contact number <b>307-534-1591</b>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>7845 ROBIN HOOD CT</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>1/17/1951</b>	5. Your job title <b>RETIRED</b>	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 <b>5/27/1956</b>	8. Your spouse's job title <b>LIBRARIAN</b>	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

1. As of December 31, 2022, what was your marital status?

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

Married a. If Yes, Did you get married in 2022?  Yes  No

**\*If using 2021 software, substitute 2021 wherever 2022 is used on this intake form.\***

Divorced b. Did you live with your spouse during any part of the last six months of 2022?  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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						

**Interview Notes**

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

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

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

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

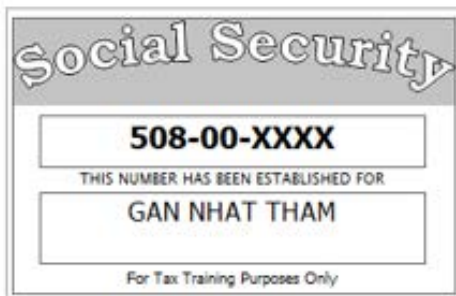
Gan is a railroad retiree. He retired from the railroad in 2013 and received his first payment 1 May 2013. His annuity is joint and survivor.

Stephani works part time at the local library. Stephani contributed \$1,000 to her traditional IRA for 2022.

They made improvements to their primary residence in 2022, 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. The energy efficient heating and air conditioning system is rated “highest efficiency by the CEE.” 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. He confirms that he deducted all the contributions he made to his IRA over the years.

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



GAN NHAT THAM		1234
STEPHANI MARIA SWANSON		
7845 ROBIN HOOD CT		
YC, YS, YZIP		
PAY TO THE		\$
ORDER OF		
		DOLLARS
MORNING STAR CREDIT UNION		
PO BOX 1610		
YC, YS, YZIP		
For		
325070760	987123654	1234

PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE <b>UNITED STATES RAILROAD RETIREMENT BOARD</b> 844 N. RUSH ST. CHICAGO, IL 60611-2092		<b>20XX</b>		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO.	36-3314600	3. Gross Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX		\$19,872.00	COPY C -  FOR RECEPENTS 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 20XX			
2. Recipient's Identification Number	508-00-XXXX	5. Net Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX		\$19,872.00	
Recipient's Name, Address, City, State and ZIP Code  GAN NHAT THAM 7845 ROBIN HOOD CT YC, YS, YZIP		6. Workers Compensation Offset in 20XX			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-1			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-2			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 20XX-2			
		10. Federal Income Tax Withheld		11. Medicare Premium \$2,041.20	

Form **RRB-1099**

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

Form **RRB-1099-R**


PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE <b>UNITED STATES RAILROAD RETIREMENT BOARD</b> 844 N. RUSH ST. CHICAGO, IL 60611-2092		<b>20XX</b>		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO.	36-3314600	3. Gross Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX		\$9,933.00	COPY C -  FOR RECEPENTS 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 20XX			
2. Recipient's Identification Number	573-78-XXXX	5. Net Social Security Equivalent Benefit Portion of Tier 1 paid in 20XX		\$9,933.00	
Recipient's Name, Address, City, State and ZIP Code  STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT YC, YS, YZIP		6. Workers Compensation Offset in 20XX			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-1			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 20XX-2			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 20XX-2			
		10. Federal Income Tax Withheld		11. Medicare Premium \$2,041.20	

Form **RRB-1099**

PAYER'S NAME, STREET ADDRESS, CITY, STATE AND ZIP CODE <b>UNITED STATES RAILROAD RETIREMENT BOARD</b> 844 N. RUSH ST. CHICAGO, IL 60611-2092		<b>20XX</b>		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		\$9,135.00		
2. Recipient's Identification Number	573-78-XXXX	5. Vested Dual Benefit				
Recipient's Name, Address, City, State and ZIP Code  STEPHANI MARIA SWANSON 7845 ROBIN HOOD CT YC, YS, YZIP		6. Supplemental Annuity				
		7. Total Gross Paid		\$9,135.00		
		8. Repayments				
		9. Federal Income Tax Withheld		\$1,500.00		
				11. Country		12. Medicare Premium Total

Form **RRB-1099-R**

<input type="checkbox"/> CORRECTED (if checked)		<b>20XX</b> 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. <b>HASTING INVESTMENTS 45 ROCKHURST WAY PROVIDENCE RI 02904</b>		1 Gross distribution <b>\$6,400.00</b>			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 <b>\$6,400.00</b>			
		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 <b>\$600.00</b>		
PAYER'S TIN <b>50-811XXXX</b>	RECIPIENT'S TIN <b>508-00-XXXX</b>	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 <b>GAN NHAT THAM 7845 ROBIN HOOD CT YC, YS, YZIP</b>		7 Distribution Code(s) <b>7</b>	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other <b>%</b>	
		9a Your percentage of total distribution <b>%</b>	9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth <input type="checkbox"/>	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <b>\$110.00</b>	15 State/Payer's state no. <b>YS47843XXXX</b>	16 State distribution <b>\$6,400.00</b>
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form <b>1099-R</b>					

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

**Tham Supplemental Exercise – Sale of home**

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

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0047		<b>20XX</b> Form <b>1099-S</b>	<b>Proceeds From Real Estate Transactions</b>
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  <b>US BANK NATIONAL ASSOCIATION 4801 FREDERICA ST OWENSBORO KY 42301</b>		<b>1</b> Date of closing  <b>06/25/20XX</b>	<b>2</b> Gross proceeds  <b>\$ 325,600</b>		
<b>FILER'S TIN</b>  <b>31-0841368</b>	<b>TRANSFEROR'S TIN</b>  <b>508-00-XXXX</b>	<b>3</b> Address (including city, state, and ZIP code) or legal description  <b>14 SEA SHORE DR VIRGINIA BEACH VA 23456</b>		<b>Copy B For Transferor</b> 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 form is required to be reported and the IRS determines that it has not been reported.	
<b>TRANSFEROR'S name</b>  <b>GAN N THAM &amp; STEPHANI M SWANSON</b>  Street address (including apt. no.) <b>7845 ROBIN HOOD CT</b>  City or town, state or province, country, and ZIP or foreign postal code <b>YC, YS, YZIP</b>		<b>4</b> Transferor received or will receive property or services as part of the consideration (if checked) <input type="checkbox"/>			
Account number (see instructions)  <b>237-0001267</b>		<b>5</b> If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) <input type="checkbox"/>			
<b>Form 1099-S</b>  (keep for your records)		<b>6</b> Buyer's part of real estate tax  <b>\$ 795.00</b>			
		www.irs.gov/form1099s		Department of the Treasury - Internal Revenue Service	

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

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.

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB Number 1545-1964
---------------------------------------	---	-------------------------

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

Volunteers are trained to provide high quality service and uphold the highest ethical standards.  
To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto: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 <b>VAN</b>	M.I.	Last name <b>VINCENT</b>	Best contact number <b>704-555-3478</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>456 OVERHILL RD</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>2 FEB 1980</b>	5. Your job title <b>ASST MANAGER</b>		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) <b>VANTHE MAN@GMAIL.COM</b>				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

**\*If using 2021 software, substitute 2021 wherever 2022 is used on this intake form.\***

Divorced Date of final decree **2011**

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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
<b>LARRY VINCENT</b>	<b>20 OCT 2004</b>	<b>SON</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>Y</b>	<b>N</b>					

**Interview Notes**

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

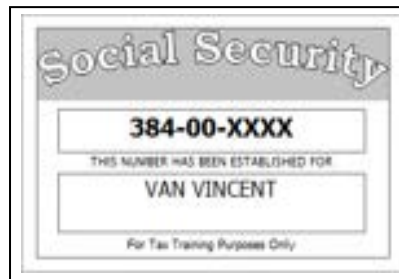
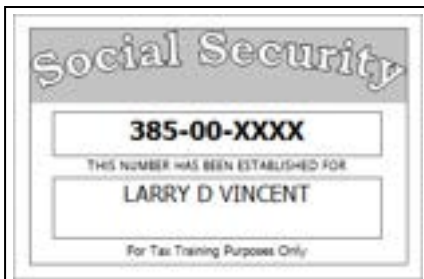
III Income: 1-Wages, 3-Scholarships

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

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

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

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



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

<input type="checkbox"/> CORRECTED (if checked)				
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number  <b>SALISBURY COMMUNITY COLLEGE</b> <b>1 COLLEGE WAY</b> <b>SALISBURY NC 28145</b>		1 Payments received for qualified tuition and related expenses  <b>\$2,900.00</b>	OMB No. 1545-1574  <b>20XX</b>  Form 1098-T	
FILER'S employer identification no. <b>20-756XXXX</b>	STUDENT'S TIN <b>384-00-XXXX</b>	3	<b>Copy B For Student</b>  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  <b>VAN VINCENT</b> <b>456 OVERHILL RD</b> <b>YOIUR CITY, YS YZ</b>		4 Adjustments made for a prior year		5 Scholarships or grants  <b>\$4,000.00</b>
		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 <b>1098-T</b>				

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  <b>SALISBURY COMMUNITY COLLEGE</b> <b>1 COLLEGE WAY</b> <b>SALISBURY NC 28145</b>		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	<b>Copy B For Student</b>  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  <b>LARRY D VINCENT</b> <b>456 OVERHILL RD</b> <b>YOIUR CITY, YS YZ</b>		4 Adjustments made for a prior year		5 Scholarships or grants  <div style="text-align: right;">\$4,000.00</div>
		6 Adjustments to scholarships or grants for a prior year		7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. <input type="checkbox"/>
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>		10 Ins. contract reimb./refund
Form <b>1098-T</b>				

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. He saved most of his earnings so he can get an apartment next year. 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 \$0.00			
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. Dependent care benefits			
e. Employee's first name and initial 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	
<b>Form W-2 Wage and Tax Statement 20XX</b> Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

Fill in this chart:

VINCENT 3	Van /Larry	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.

**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](mailto: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 <b>ANDREW</b>	M.I. <b>M</b>	Last name <b>WRIGHT</b>	Best contact number <b>841-55-1234</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>JANE</b>	M.I.	Last name <b>WRIGHT</b>	Best contact number <b>841-555-6743</b>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>516 WINGATE RD</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOURSTATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>2/17/1975</b>	5. Your job title <b>LAB TECHNICIAN</b>		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 <b>7/1/1963</b>	8. Your spouse's job title <b>TECH WRITER</b>		9. Last year, was your spouse:	
			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) <b>WRIGHT145@GMAIL.COM</b>				

**Part II – Marital Status and Household Information**

1. As of December 31, 2022, what was your marital status?

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

Married

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>JOHN WRIGHT</b>	<b>5/15/09</b>	<b>SON</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>Y</b>	<b>N</b>						

**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 2022, 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 \$5,300\* to his HSA.


Andrew and Jane have \$2,000 qualified medical expenses paid in 2022 to offset the distributions they took from their HSAs.

\*If using Practice Lab 2021, use \$5,200 for Andrew’s HSA Contribution.

<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center; font-weight: bold; font-size: 1.2em;">Social Security</p> <div style="border: 1px solid black; padding: 2px; text-align: center; margin: 5px 0;"> <p><b>445-00-XXXX</b></p> <p><small>THIS NUMBER HAS BEEN ESTABLISHED FOR</small></p> <p><b>ANDREW M WRIGHT</b></p> </div> <p style="text-align: center; font-size: 0.8em;"><small>For Tax Training Purposes Only</small></p> </div>	<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center; font-weight: bold; font-size: 1.2em;">Social Security</p> <div style="border: 1px solid black; padding: 2px; text-align: center; margin: 5px 0;"> <p><b>446-00-XXXX</b></p> <p><small>THIS NUMBER HAS BEEN ESTABLISHED FOR</small></p> <p><b>JANE WRIGHT</b></p> </div> <p style="text-align: center; font-size: 0.8em;"><small>For Tax Training Purposes Only</small></p> </div>	<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center; font-weight: bold; font-size: 1.2em;">Social Security</p> <div style="border: 1px solid black; padding: 2px; text-align: center; margin: 5px 0;"> <p><b>447-00-XXXX</b></p> <p><small>THIS NUMBER HAS BEEN ESTABLISHED FOR</small></p> <p><b>JOHN WRIGHT</b></p> </div> <p style="text-align: center; font-size: 0.8em;"><small>For Tax Training Purposes Only</small></p> </div>
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Driver’s License (Tax Training Only)


License No. 20200507174201  
 Name and Address  
**ANDREW WRIGHT**  
 516 WINGATE ROAD  
 YOUR CITY, YOUR STATE, YOUR ZIP



Birth Date 02/17/1975      Expiration Date 02/17/2025  
 Issue Date 02/06/2020

Driver’s License (Tax Training Only)

License No. 20190528165851  
 Name and Address  
**JANE WRIGHT**  
 516 WINGATE ROAD  
 YOUR CITY, YOUR STATE, YOUR ZIP



Birth Date 07/01/1963      Expiration Date 07/01/2025  
 Issue Date 06/20/2020


**ANDREW WRIGHT** **1234**  
**JANE WRIGHT**  
 516 WINGATE ROAD  
 YOUR CITY, YOUR STATE, YOUR ZIP


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

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

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

**Part II – Marital Status and Household Information**

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

Married a. If Yes, Did you get married in 2022?  Yes  No

Divorced b. Did you live with your spouse during any part of the last six months of 2022?  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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
SCOTT ANDREWS	12 MAY 1997	BROTHER	12	Y	Y	S	N	N						

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) <b>If yes, how many jobs did you have last year?</b> _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input 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, digital assets, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? <b>If yes, do you have the recipient's SSN?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input 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. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? <b>If yes, for which tax year?</b> _____
<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? <b>If so how much?</b> _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

**Additional Information and Questions Related to the Preparation of Your Return**

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

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

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

Additional comments

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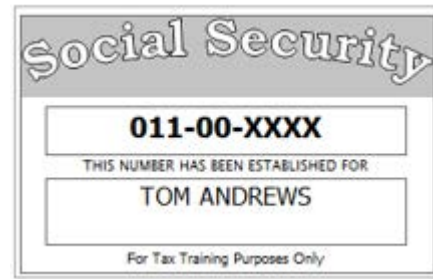
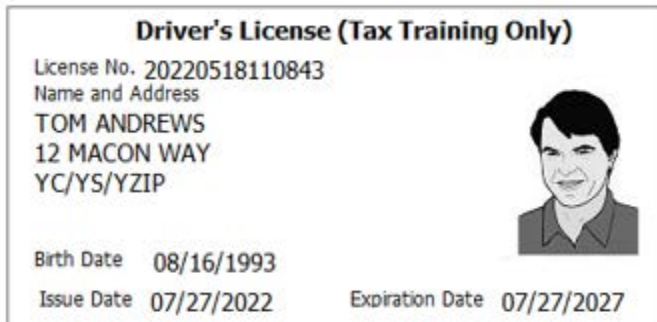
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**Privacy Act and Paperwork Reduction Act Notice**

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

**User Note**

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



a. Employee's social security number <b>011-00-XXXX</b>		Save. accurate, FAST! Use				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
b. Employer identification number (EIN) <b>13-0XXXXXX</b>		1. Wages, tips, other compensation <b>\$23,450.00</b>		2. Federal income tax withheld <b>\$2,000.00</b>			
c. Employer's name, address, and ZIP code <b>MARC TECKTRONICS PO BOX 717 CHARLOTTE NC 28202</b>		3. Social security wages <b>\$23,450.00</b>		4. Social security tax withheld <b>\$1,453.90</b>			
		5. Medicare wages and tips <b>\$23,450.00</b>		6. Medicare tax withheld <b>\$340.02</b>			
		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 <b>TOM ANDREWS 12 MACON WAY YC/YS/YZIP</b>		11. Nonqualified plans		12a. See instructions for box 12 <b>DD</b>   <b>\$4,300.00</b>			
		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 <b>YS</b>	Employer's state ID number <b>911XXXXXX</b>	16. State wages, tips, etc. <b>\$23,450.00</b>	17. State income tax <b>600.00</b>	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
<b>Form W-2 Wage and Tax Statement</b>		<b>20XX</b>					
<b>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</b>							
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.  <b>NATIONS BANK</b> <b>1125 S 12TH ST</b> <b>PHILADELPHIA PA 19102</b>		Payer's RTN (optional)		OMB No. 1545-0112  <b>20XX</b>  Form 1099-INT		<b>Interest Income</b>
1 Interest income  <b>\$550.00</b>		2 Early withdrawal penalty  <b>\$55.00</b>		<b>Copy B</b>		
PAYER'S TIN  <b>13-9XXXXXX</b>	RECIPIENT'S TIN  <b>011-00-XXXX</b>	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  <b>TOM ANDREWS</b> <b>12 MACON WAY</b> <b>YC/YS/YZIP</b>		4 Federal income tax withheld	5 Investment expenses	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		
		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 <b>1099-INT</b>						

<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  <b>PEOPLES FEDERAL BANK</b>  <b>PO BOX 54321</b> <b>SAN DIEGO CA 92109</b>				OMB. 1545-1576  <b>20XX</b>  Form 1098-E		<b>Student Loan Interest Statement</b>
RECIPIENT'S federal identification no.  <b>13-6XXXXXX</b>	BORROWER'S social security number  <b>011-00-XXXX</b>	1 Student loan interest received by lender  <b>\$550.00</b>				
BORROWER'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code  <b>TOM ANDREWS</b> <b>12 MACON WAY</b> <b>YC/YS/YZIP</b>		<b>Copy B For Borrower</b>  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.				
Account number (see instructions)						
Form <b>1098-E</b>						

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>TIANA</b>	M.I.	Last name <b>BAKER</b>	Best contact number <b>(202)555-1245</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>17 BEACH BLVD</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>6/15/88</b>	5. Your job title <b>NURSE</b>		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 type="checkbox"/> No
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No
				a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 is used on this intake form.\*

Divorced Date of final decree **7/16/15**

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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>MARY THOMAS</b>	<b>9/14/13</b>	<b>DAUGHTER</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>Y</b>	<b>N</b>						

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

**Additional Information and Questions Related to the Preparation of Your Return**

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

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

Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

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

## Interview Notes

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

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

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

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

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

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

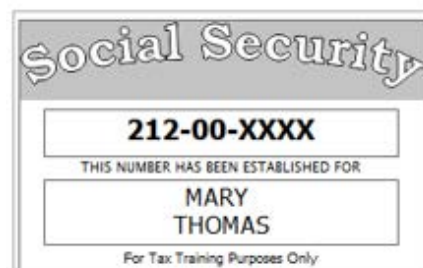
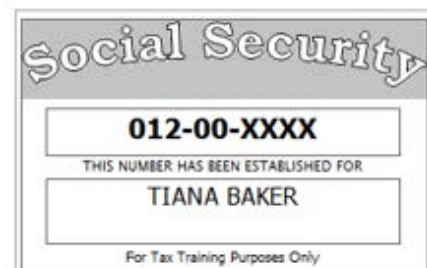
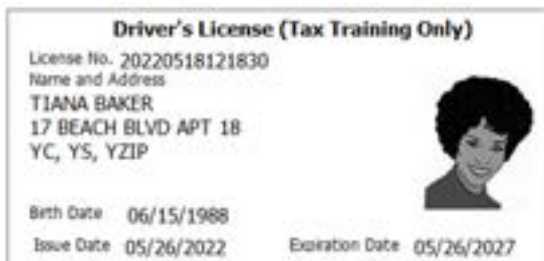
Tiana tells you that she had \$1,300 in gambling losses. She says she heard from friends that she can deduct those losses from her winnings. (After you receive training on gambling winning/losses, how would you answer her?)

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

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

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

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



TIANA BAKER 1234  
 17 BEACH BLVD APT 18  
 YC, YS, YZIP  
 PAY TO THE \_\_\_\_\_ \$ \_\_\_\_\_  
 ORDER OF \_\_\_\_\_ DOLLARS  
 MEDICAL CENTER CREDIT UNION  
 PO BOX 123  
 CITY, STATE ZIP  
 For \_\_\_\_\_  
 325070760 987123654 1234

RECEIPT

Clark County After School Program  
 14 Learning Way  
 YC, YS, YZIP  
 616-456-1289  
 EIN: 56-2XXXXXX

Received from \_\_\_\_\_ \$ 1,800.00  
 Eighteen Hundred and <sup>NO</sup>/<sub>100</sub> \_\_\_\_\_ Dollars  
 For After school daycare for Mary Baker

Amount of account  Cash  
 This payment  Check  
 Balance due  Money Order

*Linda Johnson*

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

<input type="checkbox"/> CORRECTED (if checked)		OMB No 1545-0238	
PAYER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code  <b>STATE LOTTERY COMMISSION</b> <b>PO BOX 1968</b> <b>YC YS YZIP</b>		1. Reportable winnings <b>\$1,000.00</b>	2. Date won <b>08/15/20XX</b>
		3. Type of wager <b>\$5 SCTCH OFF</b>	4. Federal income tax withheld <b>\$100.00</b>
		5. Transaction	6. Race
		7. Winnings from identical wagers	8. Cashier
PAYER'S Federal identification number <b>88-1XXXXXX</b>	Payer's Telephone number <b>804-564-1356</b>	9. Winner's taxpayer identification no. <b>012-00-XXXX</b>	10. Window
WINNER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code  <b>TIANA BAKER</b> <b>17 BEACH BLVD APT 18</b> <b>YC, YS, YZIP</b>		11. First I.D.	12. Second I.D.
		13. State/Payer's state identification no. <b>YS 14-1XXXXXX</b>	14. State Winnings <b>\$1,000.00</b>
		15. State income tax withheld <b>\$60.00</b>	16. Local Winnings
		17. Local income tax withheld	18. Name of locality
<b>20XX</b> <b>Form W2-G</b>  <b>Certain Gambling Winnings</b>			
This information is being furnished to the Internal Revenue Service  <b>Copy B</b> <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.</b>			
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 <b>W-2G</b>			

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-1424	
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>MEDICAL CENTER CREDIT UNION</b> <b>139 WEST CENTER AVE</b> <b>YC, YS, YZIP</b>		1 Date of Identifiable Event <b>04/16/2021</b>	<b>20XX</b> <b>Form 1099-C</b>
		2 Amount of debt discharged <b>\$1,657.68</b>	
		3 Interest if included in Box 2 <b>\$256.98</b>	
CREDITOR'S TIN <b>67-5XXXXXX</b>		4 Debt description <b>MASTERCARD</b>	
		DEBTOR'S TIN <b>012-00-XXXX</b>	
DEBTOR'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal code  <b>TIANA BAKER</b> <b>17 BEACH BLVD APT 18</b> <b>YC, YS, YZIP</b>		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
Account number (see instructions) <b>XXXX-XXXX-XXXX-1259</b>			
Form <b>1099-C</b>			
<b>Cancellation of Debt</b>  <b>Copy B For Debtor</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.			

Form <b>1095-A</b> Department of the Treasury Internal Revenue Service	<b>Health Insurance Marketplace Statement</b> > Do not attach to your tax return. Keep for your records. > Go to <a href="http://www.irs.gov/Form1095A">www.irs.gov/Form1095A</a> for instructions and the latest information.		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	OMB No. 1545-2232 <b>20XX</b>
<b>Part I Recipient Information</b>				
1 Marketplace Identifier 12-002XXXX	2 Marketplace-assigned policy number 539836	3 Policy issuer's name METLIFE		
4 Recipient's name TIANA BAKER		5 Recipient's SSN 012-00-XXXX	6 Recipient's date of birth 06/15/1988	
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date 01/01/20XX	11 Policy termination date 12/31/20XX	12 Street address (including apartment number) 17 BEACH BLVD APT 18		
13 City or town, State or province, Country and ZIP or foreign postal code YC, YS, YZIP				
<b>Part II Covered Individuals</b>				
A Covered individual name      B Covered individual SSN      C. Date of birth      D. Coverage start date      E. Coverage termination date				
16 TIANA BAKER	012-00-XXXX	06/15/1988	01/01/20XX	12/31/20XX
17 MARY THOMAS	212-00-XXXX	09/14/2013	01/01/20XX	12/31/20XX
18				
19				
20				
<b>Part III Coverage Information</b>				
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	
<b>33 Annual Totals</b>	<b>\$3,334.20</b>	<b>\$4,273.44</b>	<b>\$2,400.00</b>	

Form 1095-A

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

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
JASON CALDWELL	5/16/2002	SON	4	Y	Y	S	Y	N						
NANCY HUGHES	2/27/1960	MOTHER	11	Y	Y	S	N	N						

Check appropriate box for each question in each section

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

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

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

**Additional Information and Questions Related to the Preparation of Your Return**

1. Would you like to receive written communications from the IRS in a language other than English?  Yes  No If yes, which language? \_\_\_\_\_
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse
3. If you are due a refund, would you like:
 

a. Direct deposit	b. To purchase U.S. Savings Bonds	c. To split your refund between different accounts
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4. If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
5. Did you live in an area that was declared a Federal disaster area?  Yes  No If yes, where? \_\_\_\_\_
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?  Yes  No
7. Would you like information on how to vote and/or how to register to vote?  Yes  No

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

8. Would you say you can carry on a conversation in English, both understanding & speaking?  Very well  Well  Not well  Not at all  Prefer not to answer
9. Would you say you can read a newspaper or book in English?  Very well  Well  Not well  Not at all  Prefer not to answer
10. Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
12. Your race?
 

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input checked="" type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
---	--------------------------------	--	--	---	---
13. Your spouse's race?
 

<input type="checkbox"/> American Indian or Alaska Native	<input type="checkbox"/> Asian	<input type="checkbox"/> Black or African American	<input type="checkbox"/> Native Hawaiian or other Pacific Islander	<input checked="" type="checkbox"/> White	<input type="checkbox"/> Prefer not to answer
<input type="checkbox"/> No spouse					
14. Your ethnicity?  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer
15. Your spouse's ethnicity?  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  No spouse

Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

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

## User Note

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

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

**Social Security**

**013-00-XXXX**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**RAY MARK CALDWELL**

For Tax Training Purposes Only

**Social Security**

**113-00-XXXX**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**MALLORY SARA HUGHES**

For Tax Training Purposes Only

**Social Security**

**213-00-XXXX**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**JASON CALDWELL**

For Tax-Aide Training Purposes Only


**Social Security**

**313-00-XXXX**

THIS NUMBER HAS BEEN ESTABLISHED FOR

**NANCY HUGHES**

For Tax-Aide Training Purposes Only

a. Employee's social security number 013-00-XXXX		Save, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 45-9XXXXXX		1. Wages, tips, other compensation \$34,800.00		2. Federal income tax withheld \$3,400.00			
c. Employer's name, address, and ZIP code  CARSON COUNTY SCHOOL DISTRICT 34 WEST PINE CIR YC, YS, YZIP		3. Social security wages \$35,800.00		4. Social security tax withheld \$2,219.60			
		5. Medicare wages and tips \$35,800.00		6. Medicare tax withheld \$519.10			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependent care benefits			
e. Employee's first name and initial Employee's address and ZIP code  RAY M CALDWELL 6744 NORTH ELM YC, YS, YZIP		11. Nonqualified plans		12a. See instructions for box 12 E   \$1,000.00			
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b. DD   \$8,956.00			
		14. Other		12c. C   \$98.00			
				12d. W   \$1,000.00			
15. State YS	Employer's state ID number 45-347XXXX	16. State wages, tips, etc. \$34,800.00	17. State income tax 900.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form <b>W-2</b> Wage and Tax Statement		<b>20XX</b>					
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.  ACE FINANCIAL CORP 714 S MAIN ST CHERRYVILLE NC 28201		1 Total Ordinary Dividends \$413.61		OMB No. 1545-0110		<b>Dividends and Distributions</b>			
		2b Qualified Dividends \$267.50		<b>20XX</b>					
		2a Total capital gain distr. \$187.90		Form 1099-DIV					
PAYER'S TIN 72-6XXXXXX	RECIPIENT'S TIN 013-00-XXXX	2c Section 1202 gain		2b Unrecap. Sec. 1250 gain		<b>Copy B For Recipient</b>  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.			
		2e Section 897 ordinary dividends		2d Collectables (28%) gain					
		2f Section 897 capital gain							
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code  RAY M CALDWELL 6744 NORTH ELM YC, YS, YZIP		3 Nondividend distributions \$52.00		4 Federal income tax withheld					
		5 Section 199A dividends		6 Investment expenses					
		7 Foreign Tax Paid \$13.87		8 Foreign Country or US possession					
		9 Cash liquidation distributions		10 Noncash liquidation distribution					
		11 FATCA filing requirement <input type="checkbox"/>		12 Exempt-Interest dividends \$200.16		13 Specified private activity bond interest dividends			
Account number (see instructions) 87230976	2nd TIN not. <input type="checkbox"/>	14 State	14 State Identification no.	15 State tax withheld					
Form <b>1099-DIV</b>									

<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.  <b>LIBERTY TRUST CORP</b> <b>PO BOX 1697</b> <b>FAIRVIEW KY 42221</b>			1 Gross distribution \$3,000.00	<div style="font-size: 2em; font-weight: bold;">20XX</div> <b>Form 1099-R</b>		<b>Copy B</b> <b>Report this</b> <b>income on your</b> <b>federal tax</b> <b>return. If this</b> <b>form shows</b> <b>federal income</b> <b>tax withheld in</b> <b>box 4, attach</b> <b>this copy to</b> <b>your return.</b>  This information is being furnished to the IRS
			2a Taxable amount \$3,000.00			
2b Taxable amount not determined. <input checked="" type="checkbox"/>		Total Distribution <input type="checkbox"/>				
3 Capital gain (included in box 2a).		4 Federal income tax withheld \$300.00				
PAYER'S TIN 63-2XXXXXX	RECIPIENT'S TIN 013-00-XXXX	5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>RAY M CALDWELL</b> <b>6744 NORTH ELM</b> <b>YC, YS, YZIP</b>			7 Distribution Code(s) 1	IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other %	
			9a Your percentage of total distribution %		9b Total Employee Contributions	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld	15 State/Payer's state no.	16 State distribution	
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution	
Form <b>1099-R</b>						

<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  <b>OAKLAND UNIVERSITY</b> <b>677 OAKLAND BLVD</b> <b>COLUMBUS OH 43216</b>			1 Payments received for qualified tuition and related expenses \$10,200.00	<div style="font-size: 2em; font-weight: bold;">20XX</div> <b>Form 1098-T</b>		<b>Copy B</b> <b>For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
			2			
FILER'S employer identification no. 10-8XXXXXX	STUDENT'S TIN 213-00-XXXX	3				
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code  <b>JASON CALDWELL</b> <b>6744 NORTH ELM</b> <b>YC YS YZIP</b>			4 Adjustments made for a prior year	5 Scholarships or grants \$6,700.00		
			6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. <input type="checkbox"/>		
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund			
Form <b>1098-T</b>						

### Caldwell Supplemental Exercise– Self-Employment Income

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

#### Interview notes:

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

<input type="checkbox"/> CORRECTED (if checked)			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  ABC DAY CARE INC PO BOX 1009 SAN DIEGO CA 91909		OMB No. 1545-0116  <b>20XX</b>  Form 1099-NEC	<b>Nonemployee Compensation</b>
PAYER'S TIN 74-9XXXXXX		RECIPIENT'S TIN 113-00-XXXX	<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code  MALLORY S CALDWELL 6744 NORTH ELM YC, YS, YZIP		1 Nonemployee compensation \$3,200.00	
		2  3	
		4 Federal income tax withheld	
		FATCA filing requirement <input type="checkbox"/>	
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.
			7 State income
Form <b>1099-NEC</b>			

#### Mallory Caldwell –Summary of income and expenses:

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

Mileage (evenly spread throughout 2022): Commuting – 1,367, Business – 340, Other – 10,562

Car placed in service 3/23/2016

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

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>MICHAEL</b>	M.I. <b>E</b>	Last name <b>DAVENPORT</b>	Best contact number <b>619-555-2356</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name <b>SOPHIA</b>	M.I.	Last name <b>DAVENPORT</b>	Best contact number <b>619-555-2356</b>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>167 HOLLAND AVE</b>		Apt #	City <b>YOUR CITY</b>	State <b>YOUR STATE</b> ZIP code <b>YOUR ZIP</b>
4. Your Date of Birth <b>12/25/50</b>	5. Your job title <b>RETIRED POLICE OFFICER</b>		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 <b>3/17/54</b>	8. Your spouse's job title <b>RETIRED</b>		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

## Check appropriate box for each question in each section

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

**Additional Information and Questions Related to the Preparation of Your Return**

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

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

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

Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

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

**Interview Notes**

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

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

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

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

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

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

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

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
<b>20XX</b> ○ 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 20XX \$10,079.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) \$10,079.00	
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit \$8,037.80 Medicare Part B premiums deducted from your benefits \$2,041.20 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$2,041.20 Benefits for 20XX \$10,079.00		<b>DESCRIPTION OF AMOUNT IN BOX 4</b> Box 6. Voluntary Federal Income Tax Withheld Box 7. Address SOPHIA DAVENPORT 167 HOLLAND AVE YC YS YZIP Box 8. Claim Number (use this number if you need to contact SSA) 214-00-XXXXA	
Benefits for 20XX-1			
Benefits for 20XX-2			
Benefits for 20XX-3			
Form <b>SSA-1099-SM</b>			

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**20XX**  PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
 SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>MICHAEL E DAVENPORT</b>		Box 2. Beneficiary's Social Security <b>014-00-XXXX</b>	
Box 3. Benefits Paid in 20XX <b>\$14,840.00</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$14,840.00</b>	
<b>DESCRIPTION OF AMOUNT IN BOX 3</b> Paid by check or direct deposit <b>\$11,398.80</b> Medicare Part B premiums deducted from your benefits <b>\$2,041.20</b> Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions <b>\$3,441.20</b> Benefits for 20XX <b>\$14,840.00</b>		<b>DESCRIPTION OF AMOUNT IN BOX 4</b> Box 6. Voluntary Federal Income Tax Withheld <b>\$1,400.00</b> Box 7. Address <b>MICHAEL E DAVENPORT</b> <b>167 HOLLAND AVE</b> <b>YC YS YZIP</b> Box 8. Claim Number (use this number if you need to contact SSA) <b>014-00-XXXXA</b>	

Form **SSA-1099-SM**

<input type="checkbox"/> <b>CORRECTED (if checked)</b>				<b>20XX</b> <b>Form 1099-R</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. <b>UNITED FINANCIAL SERVICES</b> <b>PO BOX 3478</b> <b>INDIANAPOLIS IN 46204</b>			1 Gross distribution <b>\$12,856.23</b>	2a Taxable amount <b>\$12,856.23</b>		Total Distribution <input type="checkbox"/>		
PAYER'S TIN <b>97-6XXXXXX</b>			RECIPIENT'S TIN <b>014-00-XXXX</b>		2b Taxable amount not determined. <input checked="" type="checkbox"/>	3 Capital gain (included in box 2a). 4 Federal income tax withheld <b>\$1,290.00</b>		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal <b>MICHAEL E DAVENPORT</b> <b>167 HOLLAND AVE</b> <b>YC YS YZIP</b>			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) <b>7</b>		IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>	8 Other %		9a Your percentage of total distribution %		9b Total Employee Contributions	
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <b>\$675.00</b>	15 State/Payer's state no. <b>19-345XXXX</b>		16 State distribution <b>\$12,856.23</b>		
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality		19 Local distribution		

Form **1099-R**

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

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

Medical and dental expenses:

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

Taxes paid:

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

<input type="checkbox"/> CORRECTED (if checked)		<b>20XX</b>		<b>Form 1098</b>		<b>Mortgage Interest Statement</b>	
<small>RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.</small> <b>US BANK NATIONAL ASSOCIATION</b> <b>4801 FREDERICA ST</b> <b>OWENSBORO KY 42301</b>		<small>* 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.</small>				<b>Copy B</b> <b>For Payer/Borrower</b>  <small>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.</small>	
<small>1. Mortgage interest received from payer(s)/borrower(s) **</small> <b>\$9,539.25</b>		<small>2. Outstanding mortgage principal as of 1/1/20XX</small> <b>\$289,678.35</b>		<small>3. Mortgage origination date</small> <b>03/12/2011</b>			
<small>RECIPIENT'S/LENDER'S TIN</small> <b>31-084XXXX</b>	<small>PAYER'S/BORROWER'S TIN</small> <b>014-00-XXXX</b>	<small>4. Refund of overpaid interest</small>		<small>5. Mortgage insurance premiums</small>			
<small>PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.</small> <b>MICHAEL &amp; SOPHIA DAVENPORT</b> <b>167 HOLLAND AVE</b> <b>YC YS YZIP</b>		<small>6. Points paid on purchase of principal residence</small>		<small>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.</small>			
<small>9. Number of properties securing the mortgage</small> <b>1</b>	<small>10. Other PROPERTY TAX \$</small> <b>7,135</b>	<small>8. Address or description of property securing mortgage (see Instructions)</small>		<small>11. Mortgage acquisition date</small>			
<small>Account number (see instructions)</small> <b>687209752</b>							
<small>Form 1098</small>							

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

Gifts to Charity:

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

Miscellaneous Deductions:

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

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

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

<input type="checkbox"/> CORRECTED				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  LINCOLN INVESTMENT SERVICES 197 ESSEX AVE JACKSONVILLE FL 32209		Applicable Check Box on Form 8949	OMB No. 1545-0715  <b>20XX</b> Form 1099-B	<b>Proceeds From                  Broker and                  Barter Exchange                  Transactions</b>
PAYER'S TIN  89-6XXXXXX		RECIPIENT'S TIN  014-00-XXXX		
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		1a Description of Property (Example 100 sh. XYZ Co.) 25 SHARES IBM	1b Date acquired	1c Date sold or disposed 08/19/20XX
Account number (see instructions) 4958672		1d Proceeds \$3,569.50	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"/>	
14 State Name    15 State identification no.    16 State tax withheld		4 Federal income tax withheld	5 If checked, noncovered security <input checked="" type="checkbox"/>	
12 If checked, basis reported to IRS <input 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"/>	
13 Bartering		8 Profit or (loss) realized in 20XX on closed contracts	9 Unrealized profit or (loss) on open contracts - 12/31/20XX	
10 Unrealized profit or (loss) on open contracts - 12/31/20XX		11 Aggregate profit or (loss) on contracts		
Form <b>1099-B</b>				<b>Copy B                  For Recipient</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

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

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

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

# 20XX TAX REPORTING STATEMENT

Account No. **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 \*** **20XX Dividends and Distributions** Copy B for Recipient  
(OMB No. 1545-0110)

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

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

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

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

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

SONIC BROKERAGE SERVICES LLC

# 20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. 812-123456 Customer Service: 800-555-1212

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

**Form 1099-MISC \* 20XX Miscellaneous Income** Copy B 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.....	NJ
4 Federal income tax withheld.....	0.90	18 State income.....	0.00
8 Substitute payments in lieu of dividends or interest.....	0.00		

**Summary of 20XX Original Issue Discount**

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

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

**Summary of 20XX Proceeds From Broker and Barter Exchange Transactions**

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

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

SONIC BROKERAGE SERVICES LLC

# 20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

Account No. 812-123456 Customer Service: 800-555-1212

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

## Summary of 20XX Supplemental Information Not Reported to the IRS

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

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

SONIC BROKERAGE SERVICES LLC

# 20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

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

**FORM 1099-B\***

## 20XX Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB No. 1545-0715

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

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

1a Description of property, Stock or Other Symbol, CUSIP	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis (b)	1f Accrued Market Discount	1g Wash Sale Loss Disallowed	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State Tax Withheld
SONIC ENERGY, SSENX, 316391234										
Sale	513.136	05/14/0X	11/12/0X	20,535.70	25,000.00			-4,464.30		
-----SONIC TECHNOLOGY, SSTEK, 316391235										
Sale	2.737	04/09/0X	02/15/0X	125.63	114.14			11.49		
Sale	32.876	12/14/0X	02/15/0X	1,509.01	1,467.88			41.13		
<b>Subtotals</b>				<b>1,634.64</b>	<b>1,582.02</b>					
-----GO GETTER FUND, GGTIX, 96765432										
Sale	256.258	06/21/0X	11/21/0X	19,029.72	25,900.00			-6,870.28		
<b>TOTALS</b>				<b>41,200.06</b>	<b>52,482.02</b>	<b>0.00</b>	<b>0.00</b>	<b>52.62</b>	<b>0.00</b>	
								<b>Box A Short-Term Realized Gain</b>		
								<b>Box A Short-Term Realized Loss</b>		<b>-11,334.58</b>

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

SONIC BROKERAGE SERVICES LLC

# 20XX TAX REPORTING STATEMENT

MICHAEL & SOPHIA DAVENPORT

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

**FORM 1099-B\***

## 20XX Proceeds from Broker and Barter Exchange Transactions

Copy B for Recipient OMB No: 1545-0715

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

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

1a Description of property, Stock or Other Symbol, CUSIP	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis (b)	1f Accrued Market Discount	1g Wash Sale Loss Disallowed	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State Tax Withheld
GO GETTER FUND, GGTX, 98785432										
Sale	546.232	07/25/17	02/15/XX	25,072.05	22,863.16			2,408.89		
Sale	27.348	08/03/17	02/15/XX	1,255.27	1,108.70			146.57		
<b>Subtotals</b>				<b>26,327.32</b>	<b>23,771.86</b>					
<b>TOTALS</b>				<b>26,327.32</b>	<b>23,771.86</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	
								<b>2,555.46</b>		
								<b>0.00</b>		

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.

# 20XX SUPPLEMENTAL INFORMATION

MICHAEL & SOPHIA DAVENPORT

Account No. 812-123456 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								
12/08/XX	270.40		102.57	167.83				
<b>TOTALS</b>	<b>270.40</b>	<b>0.00</b>	<b>102.57</b>	<b>167.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

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

### Total Capital Gains Distributions Detail

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

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

SONIC BROKERAGE SERVICES LLC

# 20XX SUPPLEMENTAL INFORMATION

MICHAEL & SOPHIA DAVENPORT

Account No. 812-123456 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	19 Market Discount	Noncovered Market Discount
CASH, SCASH, 345678912						
01/31/XX	2.65					
02/28/XX	3.29					
03/29/XX	6.59					
04/30/XX	8.11					
05/31/XX	6.30					
06/28/XX	3.90					
07/31/XX	0.22					
08/30/XX	0.22					
09/30/XX	0.22					
10/31/XX	0.28					
11/29/XX	2.68					
12/31/XX	8.67					
<b>Subtotals</b>	<b>43.13</b>					
<b>TOTALS</b>	<b>43.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Important Tax Return Document Enclosed.

## Evans/Bryant

### User Notes

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

### Interview Notes

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

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

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

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

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	OMB Number 1545-1964												
<b>You will need:</b> <ul style="list-style-type: none"> <li>Tax information such as Forms W-2, 1099, 1098, 1095.</li> <li>Social security cards or ITIN letters for all persons on your tax return.</li> <li>Picture ID (such as valid driver's license) for you and your spouse.</li> </ul>														
<ul style="list-style-type: none"> <li>Please complete pages 1-4 of this form.</li> <li>You are responsible for the information on your return. Please provide complete and accurate information.</li> <li>If you have questions, please ask the IRS-certified volunteer preparer.</li> </ul>														
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at <a href="mailto:wi.voltax@irs.gov">wi.voltax@irs.gov</a>														
<b>Part I – Your Personal Information</b> <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 <b>JANICE</b>	M.I. <b>B</b>	Last name <b>EVANS</b>	Best contact number <b>295-555-1234</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No										
2. Your spouse's first name <b>CARL</b>	M.I. <b>L</b>	Last name <b>BRYANT</b>	Best contact number <b>295-565-3467</b>	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No										
3. Mailing address <b>8705 SOMERSBY WAY</b>			Apt #	City <b>YOUR CITY</b>										
			State <b>YOUR STATE</b>	ZIP code <b>YOUR ZIP</b>										
4. Your Date of Birth <b>JAN 15, 1965</b>	5. Your job title <b>RETIRED TEACHER</b>		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 <b>JUL 8, 1955</b>	8. Your spouse's job title <b>INSPECTOR</b>		9. Last year, was your spouse:											
			b. Totally and permanently disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										
			a. Full-time student	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										
			c. Legally blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No										
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure														
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No														
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)														
<b>Part II – Marital Status and Household Information</b>														
1. As of December 31, 2022, 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 2022? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No *If using 2021 software, substitute 2021 wherever 2022 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 2022? <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:														
• <b>everyone</b> who lived with you last year (other than your spouse) • <b>anyone</b> 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														
<b>To be completed by a Certified Volunteer Preparer</b>														
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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>TERRI THOMAS</b>	<b>MAY 8, 2019</b>	<b>GRANDCHILD</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>N</b>	<b>N</b>						
<b>YVONNE BRYANT</b>	<b>MAR 13, 1999</b>	<b>DAUGHTER</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>Y</b>	<b>N</b>						
<b>PENNY EVANS</b>	<b>MAR 17, 1953</b>	<b>SISTER</b>	<b>10</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>N</b>	<b>N</b>						
Catalog Number 52121E					www.irs.gov					Form <b>13614-C</b> (Rev. 10-2022)				

## Check appropriate box for each question in each section

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

**Additional Information and Questions Related to the Preparation of Your Return**

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

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

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

Additional comments

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**Privacy Act and Paperwork Reduction Act Notice**

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

**Social Security**

**015-XX-XXXX**

THIS NUMBER HAS BEEN ESTABLISHED FOR

JANICE BALE  
EVANS

For Tax Training Purposes Only

**Social Security**

**115-00-XXXX**

THIS NUMBER HAS BEEN ESTABLISHED FOR

CARL LEONARD  
BRYANT

For Tax Training Purposes Only

**Social Security**

**215-00-XXXX**

THIS NUMBER HAS BEEN ESTABLISHED FOR

TERRENCE JAMES  
THOMAS

For Tax Training Purposes Only

**Social Security**

**315-00-XXXX**

THIS NUMBER HAS BEEN ESTABLISHED FOR

YVONNE ANNE  
BRYANT

For Tax Training Purposes Only

**Social Security**

**415-00-XXXX**

THIS NUMBER HAS BEEN ESTABLISHED FOR


PENELOPE ANNE  
EVANS

For Tax Training Purposes Only

**Driver's License (Tax Training Only)**

License No. 20220516134809

Name and Address  
CARL L BRYANT  
8705 SOMERSBY WAY  
YC, YS, YZIP




Birth Date 09/08/1955

Issue Date 08/19/2022      Expiration Date 08/19/2027

**Driver's License (Tax Training Only)**

License No. 20220516135014

Name and Address  
JANICE BALE EVANS  
8705 SOMERSBY WAY  
YC, YS, YZIP



Birth Date 01/15/1965

Issue Date 12/26/2021      Expiration Date 12/26/2026

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

**1234**

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PAY TO THE \_\_\_\_\_ \$ \_\_\_\_\_  
ORDER OF \_\_\_\_\_ DOLLARS


FIRST COAST CREDIT UNION  
PO BOX 167  
YC, YS YZIP

For \_\_\_\_\_

325070760      987123654      **1234**

Wages

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

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

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_



Business income

After Janice retired from teaching, she started a small business on September 1, 2022, 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.  <b>HEARTFELT MEDICAL CENTER</b> <b>674 WELLNESS RD</b> <b>YC YS YZIP</b>		OMB No. 1545-0116  <div style="font-size: 2em; font-weight: bold; margin: 0;">20XX</div> Form 1099-NEC	Nonemployee Compensation
PAYER'S TIN 25-734XXXX		RECIPIENT'S TIN 015-XX-XXXX	1 Nonemployee compensation <div style="text-align: center; font-weight: bold; font-size: 1.2em;">\$1,602.00</div>
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code  <b>JANICE BALE EVANS</b> <b>8705 SOMERSBY WAY</b> <b>YC, YS, YZIP</b>		2	<b>Copy B For Recipient</b>  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"/>		3	
Account number (see instructions)		4 Federal income tax withheld	
5 State tax withheld		6 State/Payer's state no.	
Form <b>1099-NEC</b>		7 State income	

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 2023. The school district did not offer subsidized long-term care (LTC) coverage.

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

Capital Gain/Loss

<input type="checkbox"/> CORRECTED			
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. <b>LINCOLN INVESTMENT SERVICES</b> <b>197 ESSEX AVE</b> <b>JACKSONVILLE FL 32209</b>		Applicable Check Box on Form 8949  <div style="border: 1px solid black; padding: 5px; text-align: center;"> <b>20XX</b>                      Form 1099-B                 </div>	OMB No. 1545-0715  <b>Proceeds From Broker and Barter Exchange Transactions</b>
1a Description of Property (Example 100 sh. XYZ Co.) <b>25 SHARES ABC STOCK</b>			
PAYER'S TIN <b>89-6XXXXXX</b>		RECIPIENT'S TIN <b>015-XX-XXXX</b>	<b>Copy B For Recipient</b>  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 <b>JANICE BAILE EVANS</b> <b>8705 SOMERSBY WAY</b> <b>YC, YS, YZIP</b>		1b Date acquired  1c Date sold or disposed <b>08/19/20XX</b>	
1d Proceeds <b>\$3,172.00</b>		1e Cost or other basis	
1f Accrued Market Discount		1g Wash sale loss disallowed	
2 Short term gain or loss <input type="checkbox"/> Long term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectables <input type="checkbox"/> QOF <input type="checkbox"/>	
4 Federal income tax withheld		5 If checked, noncovered security <input checked="" type="checkbox"/>	
6 Reported to IRS Gross proceeds <input type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>		7 If checked, loss is not allowed due to amount in 1d <input type="checkbox"/>	
Account number (see instructions) <b>5629851</b>		8 Profit or (loss) realized in 20XX on closed contracts	
CUSIP number  FATCA filing requirement <input type="checkbox"/>		9 Unrealized profit or (loss) on open contracts - 12/31/20XX	
14 State Name	15 State identification no.	16 State tax withheld	
10 Unrealized profit or (loss) on open contracts - 12/31/20XX		11 Aggregate profit or (loss) on contracts	
12 If checked, basis reported to IRS <input type="checkbox"/>		13 Bartering	
Form <b>1099-B</b>			

Janice inherited this stock from her uncle when he died in 2015. The value of the stock on his date of death was \$105 per share.

Excerpt from their 20XX broker statement from Baker Financial. Review of the broker statement shows various dates for date acquired and date sold for both the short and long term transactions.

<b>Baker Financial Services</b> PO Box 237 Jacksonville FL 32209 Account No. 111-227 Payer's TIN: 25-701XXXX		20XX <b>TAX INFORMATION SUMMARY</b>	<b>TAX REPORTING STATEMENT</b> <b>Carl Bryant and Janice Evans</b> 8705 Somersby Way, YC, YS, YZIP  115-00-XXXX		
Summary of Proceeds, Gains & Losses, Adjustments and Withholding					
Term	Form 8949 type	Proceeds	Cost basis	Wash Sale loss disallowed	Net Gain or Loss(-)
Short	A (basis reported to IRS)	41,200.06	52,482.02		(11,281.96)
Short	B (basis not reported to IRS)				
Short	C (Form 1099-B not received)				
	<b>Total Short-Term</b>	<b>41,200.06</b>	<b>52,482.02</b>		<b>(11,281.96)</b>
Long	D (basis reported to IRS)	26,327.00	23,771.86		2,555.46
Long	E (basis not reported to IRS)				
Long	F (Form 1099-B not received)				
	<b>Total Long-Term</b>	<b>26,327.00</b>	<b>23,771.86</b>		<b>2,555.46</b>
	<b>Grand Total</b>	<b>67,527.38</b>	<b>76,253.88</b>		<b>(8,726.50)</b>

Carl was unsure if they had any capital loss carryover. A review of last year's return in TaxSlayer showed a long term loss carryover of \$1,689.

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

IRA Distributions

<input type="checkbox"/> CORRECTED (if checked)						<b>20XX</b> 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.  <b>TEACHERS FEDERAL CREDIT UNION</b> <b>174 WEST PIKE RD</b> <b>YC, YS, YZIP</b>			1 Gross distribution \$4,256.36	2a Taxable amount \$4,256.36		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
PAYER'S TIN 35-2XXXXXX			2b Taxable amount not determined. <input type="checkbox"/>		3 Capital gain (included in box 2a).		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal <b>JANICE BALE EVANS</b> <b>8705 SOMERSBY WAY</b> <b>YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or			6 Net unrealized appreciation in employer's securities	
RECIPIENT'S TIN 015-XX-XXXX			7 Distribution Code(s) 1		8 Other %		
9a Your percentage of total distribution %			9b Total Employee Contributions		10 Amount allocable to RRR within 5 years		
11 1st year of desig. Roth			12 FATCA filing requirement <input type="checkbox"/>		14 State tax withheld		
13 Date of payment			17 Local tax withheld		15 State/Payer's state no.		
Account number (see instructions)			18 Name of locality		16 State distribution		
19 Local distribution			Form <b>1099-R</b>				

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

Pensions and Annuities

Janice retired in 2022, took a lump sum pension, and rolled it into an IRA.

<input type="checkbox"/> CORRECTED (if checked)						<b>20XX</b> 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.  <b>YALE BANK AND TRUST COMPANY</b> <b>TRUSTEE JEFFERSON CO PENSION FUND</b> <b>PO BOX 1674</b> <b>CHICAGO IL 60601</b>			1 Gross distribution \$234,975.00	2a Taxable amount		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
PAYER'S TIN 27-2XXXXXX			2b Taxable amount not determined. <input type="checkbox"/>		3 Capital gain (included in box 2a).		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal <b>JANICE BALE EVANS</b> <b>8705 SOMERSBY WAY</b> <b>YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or			6 Net unrealized appreciation in employer's securities	
RECIPIENT'S TIN 015-XX-XXXX			7 Distribution Code(s) G		8 Other %		
9a Your percentage of total distribution %			9b Total Employee Contributions		10 Amount allocable to RRR within 5 years		
11 1st year of desig. Roth			12 FATCA filing requirement <input type="checkbox"/>		14 State tax withheld		
13 Date of payment			17 Local tax withheld		15 State/Payer's state no.		
Account number (see instructions)			18 Name of locality		16 State distribution		
19 Local distribution			Form <b>1099-R</b>				

<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. <b>ALPINE PENSION FUND          7588 PEACHTREE ST          ATLANTA GA 30301</b>		1 Gross distribution <b>\$13,456.00</b>	<b>20XX</b> <b>Form 1099-R</b>
		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 <b>\$1,374.00</b>
PAYER'S TIN <b>94-1XXXXXX</b>	RECIPIENT'S TIN <b>115-00-XXXX</b>	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 <b>CARL L BRYANT          8705 SOMERSBY WAY          YC, YS, YZIP</b>		7 Distribution Code(s) <b>7</b>	8 Other <input type="checkbox"/> %
		9a Your percentage of total distribution %	9b Total Employee Contributions <b>\$10,013.45</b>
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld
			15 State/Payer's state no.
			16 State distribution
Account number (see instructions)		13 Date of payment	17 Local tax withheld
			18 Name of locality
			19 Local distribution
Form <b>1099-R</b>			

Carl states he started receiving this pension on 1 May 2020. He did not select joint and survivor.

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

Rents/Royalties (Schedule E)

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

<input type="checkbox"/> CORRECTED (if checked)		Miscellaneous Income	
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. <b>JERRY'S LOCAL HONEY          142 COUNTY RD 13          YC, YS, YZIP</b>		1 Rents <b>\$800.00</b>	<b>20XX</b> <b>Form 1099-MISC</b>
		2 Royalties	
		3 Other Income	4 Federal income tax withheld
PAYER'S TIN <b>44-5XXXXXX</b>	RECIPIENT'S TIN <b>015-XX-XXXX</b>	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 <b>JANICE BALE EVANS          8705 SOMERSBY WAY          YC, YS, YZIP</b>		7 Payer made direct sales totaling \$5,000.00 or more of consumer products recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest
		9 Crop insurance proceeds	10 Gross proceeds paid to an attorney
		11 Fish purchased for resale	12 Section 409 deferrals
		13 FATCA filing requirement <input type="checkbox"/>	14 Excess golden parachute payments
			15 Gross proceeds paid to an attorney
Account number (see instructions)		16 State tax withheld	17 State/Payer's state no.
		2nd TIN not. <input type="checkbox"/>	18 State income
Form <b>1099-MISC</b>			

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 <b>\$1,250.00</b>	OMB No. 1545-0120  <b>20XX</b>  Form 1099-G	<b>Certain Government Payments</b>  <b>Copy B For Recipient</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		2 State or local income tax refunds, credits or offsets		
PAYER'S TIN 13-5XXXXXX		RECIPIENT'S TIN 115-00-XXXX		
RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code  CARL L BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		3 RTAA payments	4 Federal income tax withheld <b>\$125.00</b>	
Account number (see instructions)		5 Agriculture payments	6 Taxable grants	
		7 Market gain	8 If checked, box 2 is trade or business income > <input type="checkbox"/>	
		9 State	10b State identification no.	11 State income tax withheld
Form <b>1099-G</b>				

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

Social Security

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
<b>20XX</b> <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 <b>CARL LEONARD BRYANT</b>		Box 2. Beneficiary's Social Security <b>115-00-XXXX</b>	
Box 3. Benefits Paid in 20XX <b>\$15,538.50</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$15,538.50</b>	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit	\$12,297.30		
Medicare Part B premiums deducted from your benefits	\$2,041.20		
Medicare Prescription Drug premiums (Part D) deducted from your benefits			
Total Additions	\$3,241.20	Box 6. Voluntary Federal Income Tax Withheld <b>\$1,200.00</b>	
Benefits for 20XX	\$15,538.50	Box 7. Address <b>CARL LEONARD BRYANT 8705 SOMERSBY WAY YC, YS, YZIP</b>	
Benefits for 20XX-1		Box 8. Claim Number (use this number if you need to contact SSA) <b>115-00-XXXXA</b>	
Benefits for 20XX-2			
Benefits for 20XX-3			
Form <b>SSA-1099-SM</b>			

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  <b>STATE LOTTERY COMMISSION</b> 578 DOLLAR TREE AVE YC, YS, YZIP	1. Reportable winnings <b>\$2,000.00</b>	2. Date won <b>06/28/20XX</b>	<b>20XX</b>  <b>Form W2-G</b>  <b>Certain Gambling Winnings</b>
	3. Type of wager <b>LOTTERY</b>	4. Federal income tax withheld <b>\$200.00</b>	
	5. Transaction	6. Race	
	7. Winnings from identical wagers	8. Cashier	
PAYER'S Federal identification number <b>86-0XXXXXX</b>	Payer's Telephone number <b>800-555-1212</b>	9. Winner's taxpayer identification no. <b>015-XX-XXXX</b>	This information is being furnished to the Internal Revenue Service  <b>Copy B</b> <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.</b>
WINNER'S name, street address, city or town, state or province, country, ZIP or Foreign Postal Code  <b>JANICE BALE EVANS</b> 8705 SOMERSBY WAY YC, YS, YZIP		10. Window	
11. First I.D.	12. Second I.D.		
	13. State/Payer's state identification no.	14. State Winnings	
	15. State income tax withheld	16. Local Winnings	
	17. Local income tax withheld	18. Name of locality	
Under penalty of perjury, I declare that, to the best of my knowledge and belief, the name, address, taxpayer identification number that I furnished correctly identify me as the recipient of this payment and any payment from identical wagers, and no other person is entitled to any part of these payments.			
Signature >		Date >	
Form <b>W-2G</b>			

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-1424	
CREDITOR'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  <b>CHASE CARD SERVICES</b> PO BOX 17799 WILMINGTON DE 19850-7799	1 Date of Identifiable Event <b>12/01/2021</b>	<b>20XX</b>  <b>Form 1099-C</b>	<b>Cancellation of Debt</b>
	2 Amount of debt discharged <b>\$1,834.89</b>		
	3 Interest if included in Box 2 <b>\$237.16</b>		
4 Debt description <b>CREDIT CARD</b>		<b>Copy B For Debtor</b> 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.	
CREDITOR'S TIN <b>76-5XXXXXX</b>	DEBTOR'S TIN <b>015-XX-XXXX</b>		
DEBTOR'S name Street address (including apt.no) City or town, state or province, country, ZIP or foreign postal code  <b>JANICE EVANS/CARL BRYANT</b> 8705 SOMERSBY WAY YC, YS, YZIP		5 If checked, the debtor was personally liable for repayment of this debt . . . . . > <input checked="" type="checkbox"/>	
Account number (see instructions) <b>XXXX-XXXX-XXXX-2398</b>	6 Identifiable Event Code	7 Fair market value of property	
Form <b>1099-C</b>			

Janice was solvent at the time of this debt cancellation.

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

Adjustments:

Educator Expenses: Janice purchased \$379.67 of supplies for her classroom. She worked over 1000 hours as an 8<sup>th</sup> grade teacher.

Alimony Paid: Carl paid \$3,600 to his ex-spouse. Her SSN is 615-00-XXXX. The divorce was in 1996.

IRA Contribution: Janice contributed \$3,500 to her traditional IRA

Student Loan Interest: Janice paid \$675 in student loan interest. She accessed her account on her phone.

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

Itemized Deductions

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

Medical and dental expenses

Medicare (Carl).....	\$2,041.20	Prescription co-pays.....	\$1,795.27
Doctor bills (Penny) .....	\$1,289.00	Hearing aids (Carl) .....	\$2,900.30
Ambulance.....	\$950.30	Long-term care insurance premiums	
Hospital (Penny) .....	\$3,538.45	(Janice).....	\$2,450.00
Wheelchair (Penny) .....	\$1,789.56	Counseling program to stop smoking.....	\$800.00
Dental insurance.....	\$1,135.00	Medical miles.....	900 thru 6/30/22
Dental bills .....	\$1,300.00	.....	895 after 7/1/22

Taxes paid

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

Gifts to Charity

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

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

Interest Paid

<input type="checkbox"/> CORRECTED (if checked)		<b>20XX</b>		<b>Mortgage Interest Statement</b>	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. <b>US BANK NATIONAL ASSOCIATION</b> 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.		Form 1098	
RECIPIENT'S/LENDER'S TIN 31-084XXXX		PAYER'S/BORROWER'S TIN 015-XX-XXXX		1. Mortgage interest received from payer(s)/borrower(s) ** <b>\$5,367.49</b>	
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no. <b>JANICE EVANS &amp; CARL BRYANT</b> 8705 SOMERSBY WAY YC, YS, YZIP		2. Outstanding mortgage principal as of 1/1/200X <b>\$120,678.34</b>		3. Mortgage origination date <b>05/23/2004</b>	
9. Number of properties securing the mortgage		10. Other PROPERTY TAX: <b>\$4900.76</b>		4. Refund of overpaid interest	
Account number (see instructions)		8. Address or description of property securing mortgage (see Instructions)		5. Mortgage insurance premiums	
		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.		6. Points paid on purchase of principal residence	
				11. Mortgage acquisition date	
Form 1098		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.			

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

Credit for Child and Dependent Care

<b>RECEIPT</b>	Tiny Tots Day Care 1532 Essex Street YC, YS, YZIP 727-365-3278	EIN: 56-9XXXXXX
		Date: August 31, 20XX
	Received from Carl Bryant	\$ 4,200.00
	Forty two Hundred and <sup>00</sup> / <sub>100</sub>	Dollars
	For Daycare for Terri Thomas	
Amount of account	<input type="checkbox"/>	Cash
This payment	<input type="checkbox"/>	Check
Balance due	<input type="checkbox"/>	Money Order
		<i>Nancy Wilson</i>

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

Education Benefits

<input type="checkbox"/> CORRECTED (if checked)				<b>Tuition Statement</b>
FILER'S name Street address City or town, state or province, country, ZIP or Foreign Postal Code Telephone number  NORTHERN KENTUCKY UNIVERSITY NUNN DRIVE FOUNDERS HALL STE 500 HIGHLAND HEIGHTS KY 41076		1 Payments received for qualified tuition and related expenses  \$7,750.00	OMB No. 1545-1574  <b>20XX</b>  Form 1098-T	
FILER'S employer identification no. 46-9XXXXXX	STUDENT'S TIN 315-XX-XXXX	3		<b>Copy B For Student</b>  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
STUDENT'S name Street address (including apt. no.) City or town, state or province, country, ZIP or Foreign Postal Code  YVONNE BRYANT 8705 SOMERSBY WAY YC, YS, YZIP		4 Adjustments made for a prior year	5 Scholarships or grants  \$5,000.00	
		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 or 2 includes amounts for an academic period beginning January-March 20XX+1. <input type="checkbox"/>	
Service Provider/Acct No. (see instr.)	8. Checked if at least half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund	
Form 1098-T				

Yvonne is a full-time student pursuing a nursing degree in her junior year. She has not received four years of the AOC. Yvonne has never been convicted of a crime. Carl and Janice paid \$2,750 for tuition and Yvonne purchased text books online for \$500. The scholarship is restricted to tuition and fees.

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

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

Additional Tax on IRAs, etc.: Complete Form 5329 if appropriate.

Estimated Payments: Janice states she made an estimated payment of \$400 on 6 September 2022 to be "safe" while starting her own business.

AGI \$ \_\_\_\_\_ Refund Monitor \$ \_\_\_\_\_

Form <b>13614-C</b> (October 2022)	Department of the Treasury - Internal Revenue Service <b>Intake/Interview &amp; Quality Review Sheet</b>	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](mailto: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 <b>SEE SOCIAL SECURITY CARD</b>	M.I.	Last name <b>SEE SOCIAL SECURITY CARD</b>	Best contact number <b>904-567-1212</b>	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address <b>143 CONCORD LANE</b>		Apt #	City <b>YOUR CITY YOUR STATE</b>	State <b>YOUR ZIP</b>
4. Your Date of Birth <b>8/3/61</b>	5. Your job title <b>SEE EXERCISE NOTES</b>		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	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	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, or your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

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

a. If Yes, Did you get married in 2022?  Yes  No

b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

\*If using 2021 software, substitute 2021 wherever 2022 is used on this intake form.\*

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 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than \$4,400 of income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
<b>AMY HARRIS</b>	<b>5/4/1996</b>	<b>DAUGHTER</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>S</b>	<b>?</b>	<b>?</b>						

## User Notes

The following five exercises focus on specific tax topics. They are designed to be used in concert with the first four Training Exercises to reinforce the tax law and TaxSlayer entry for the specific tax issues that were covered in those exercises for new volunteers. They can also be used by returning volunteers to refresh their knowledge and software skills for specific tax topics. They should not be assigned as proficiency exercises for certification.

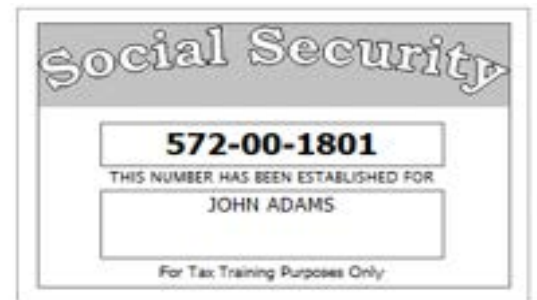
These five exercises use the same personal information from page 1 of the I/I Sheet on the preceding page. See the interview notes for additional information. **Amy Harris lives with the taxpayer and her SSN is 586-00-1800.** Assume that the taxpayer's answers to all questions on page 2 of the I/I Sheet and your interview match the tax documents provided. No taxpayer bought health insurance from the Marketplace. All want refunds mailed to them. They understand, speak, and read English very well. They are not disabled or veterans unless stated otherwise in the interview notes.

## John Adams – Basic income


### Interview Notes

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

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



PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		<b>Interest Income</b>
NAVY FEDERAL CREDIT UNION PO BOX 3000 MERRIFIELD VA 22119		1 Interest income \$265.87	<b>20XX</b> Form 1099-INT		
PAYER'S TIN 53-011XXXX		2 Early withdrawal penalty \$27.00			
RECIPIENT'S TIN 572-00-1801		3 Interest on US Savings Bonds and Treas. obligations		<b>Copy B For Recipient</b>  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code		4 Federal income tax withheld	5 Investment expenses		
JOHN ADAMS 143 CONCORD LANE YC/YS/YZIP		6 Foreign Tax Paid	7 Foreign Country or US possession		
FATCA filing requirement <input type="checkbox"/>		8 Tax exempt interest	9 Specified private activity bond interest		
Account number (see instructions)		10 Market Discount	11 Bond Premium		12 Bond premium on Treasury obligations
		13 Bond Premium on tax-exempt bond	14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State Identification no.
				17 State tax withheld	
Form <b>1099-INT</b>					

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

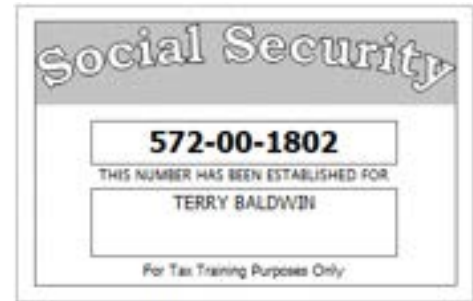
<input type="checkbox"/> CORRECTED (if checked)								
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  STATE UNEMPLOYMENT COMMISSION 1 GOVERNMENT CIR YC, YS, YZIP			1 Unemployment compensation \$3,250.00		OMB No. 1545-0120  <b>20XX</b>  Form 1099-G		<b>Certain Government Payments</b>  <b>Copy B For Recipient</b> This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
			2 State or local income tax refunds, credits or offsets					
PAYER'S TIN 91-6XXXXXX		RECIPIENT'S TIN 572-00-1801		4 Federal income tax withheld \$325.00				
RECIPIENT'S name Street address City or town, state or province, country, ZIP or foreign postal code  JOHN ADAMS 143 CONCORD LANE YC/YS/YZIP			5 RTAA payments		6 Taxable grants			
			7 Agriculture payments		8 If checked, box 2 is trade or business income > <input type="checkbox"/>			
			9 Market gain					
Account number (see instructions)			10. State		10b State identification no.		11 State income tax withheld	
Form <b>1099-G</b>								

## Terry Baldwin – Self-Employment

### Interview Notes

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

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



Terry received 1099-NEC forms for two restaurants he painted. In addition, Terry also received cash payments for painting several private residences for which he has records documenting \$24,675 in receipts.

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  JANE'S CAFE 35 WEST ELM ST YC YS YZIP		OMB No. 1545-0116  <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1099-NEC	<b>Nonemployee Compensation</b>	
PAYER'S TIN 43-5XXXXXX		RECIPIENT'S TIN 572-00-1802	<b>Copy B For Recipient</b>  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>		
		2  3  4 Federal income tax withheld		
		FATCA filing requirement <input type="checkbox"/>		
Account number (see instructions)		5 State tax withheld -----	6 State/Payer's state no. -----	7 State income -----
Form <b>1099-NEC</b>				

<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. <b>ALICE'S BISTRO</b> <b>234 FALCON DR</b> <b>YC YS YZIP</b>		OMB No. 1545-0116  <div style="font-size: 2em; font-weight: bold; text-align: center;">20XX</div> Form 1099-NEC	<b>Nonemployee Compensation</b>	
PAYER'S TIN <b>54-3XXXXXX</b>		RECIPIENT'S TIN <b>572-00-1802</b>	<b>Copy B For Recipient</b>  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 <b>TERRY BALDWIN</b> <b>143 CONCORD LANE</b> <b>YC/YS/YZIP</b>		1 Nonemployee compensation <div style="text-align: center; font-size: 1.2em;">\$5,500.00</div>		
		2		
		3		
		4 Federal income tax withheld		
		FATCA filing requirement <input type="checkbox"/>		
Account number (see instructions)		5 State tax withheld	6 State/Payer's state no.	7 State income
Form <b>1099-NEC</b>				

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

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

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

Business miles: 1,004 thru 6/30 and 964 after 7/1, Commuting miles: 2,795 thru 6/30 and 2,205 after 7/1, and 9,546 other miles for the year.

He made four quarterly estimated tax payments of \$1,650 each for TY2022.

## 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 2001 with 20 years in the Navy, she became a police officer. After becoming disabled in the line of duty, she started receiving her disability pension on 1 July 2016. She also started receiving Social Security disability in 2017.

She has health care coverage from TRICARE. The early retirement age for the police department is age 62. Her daughter Amy moved in with Karen (in 2020, 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)		<b>20XX</b> 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. <b>DEFENSE FINANCE AND ACCOUNTING SERVICE US MILITARY RETIRED PAY 8899 E 56TH STREET INDIANAPOLIS IN 46249-1200</b>		1 Gross distribution <b>\$27,117.00</b>			
		2a Taxable amount <b>\$27,117.00</b>			
		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 <b>\$3,900.00</b>		
PAYER'S TIN <b>34-0727612</b>	RECIPIENT'S TIN <b>572-00-1803</b>	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 <b>KAREN CHAMBERS 143 CONCORD LANE YC, YS, YZIP</b>		7 Distribution Code(s) <b>7</b>	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other	%
		9a Your percentage of total distribution %	9b Total Employee Contributions		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld <b>*** \$987.00</b>	15 State/Payer's state no. <b>YS 841XXXXXX</b>	16 State distribution <b>\$27,117.00</b>
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form <b>1099-R</b>					

\*\*\* Box 14 is \$0.00 for those states that do not tax military pensions.

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT			
<b>20XX</b> ○ PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. ○ SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name <b>KAREN CHAMBERS</b>		Box 2. Beneficiary's Social Security <b>572-00-1803</b>	
Box 3. Benefits Paid in 20XX <b>\$12,345.00</b>	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits Paid for 20XX (Box 3 minus Box 4) <b>\$12,345.00</b>	
DESCRIPTION OF AMOUNT IN BOX 3		DESCRIPTION OF AMOUNT IN BOX 4	
Paid by check or direct deposit	<b>\$11,845.00</b>		
Medicare Part B premiums deducted from your benefits			
Medicare Prescription Drug premiums (Part D) deducted from your benefits			
Total Additions	<b>\$500.00</b>	Box 6. Voluntary Federal Income Tax Withheld <b>\$500.00</b>	
Benefits for 20XX	<b>\$12,345.00</b>	Box 7. Address <b>KAREN CHAMBERS 143 CONCORD LANE YC,YS,YZIP</b>	
Benefits for 20XX-1		Box 8. Claim Number (use this number if you need to contact SSA) <b>572-00-1803A</b>	
Benefits for 20XX-2			
Benefits for 20XX-3			
Form <b>SSA-1099-SM</b>			

<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.  <b>MAYBERRY SHERIFF'S DEPARTMENT</b> <b>1 HOLLOW TREE RD</b> <b>YC, YS, YZIP</b>			1 Gross distribution	<div style="font-size: 2em; font-weight: bold;">20XX</div> <div style="font-weight: bold;">Form 1099-R</div>	
			\$21,650.00		
			2a Taxable amount	Total Distribution <input type="checkbox"/>	
			2b Taxable amount not determined. <input checked="" type="checkbox"/>		
PAYER'S TIN <div style="text-align: center;">21-8XXXXXX</div>		RECIPIENT'S TIN <div style="text-align: center;">572-00-1803</div>		3 Capital gain (included in box 2a).	4 Federal income tax withheld
					\$1,450.00
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal  <b>KAREN CHAMBERS</b> <b>143 CONCORD LANE</b> <b>YC, YS, YZIP</b>			5 Employee contributions/ Designated Roth contributions or	6 Net unrealized appreciation in employer's securities	
			7 Distribution Code(s)	IRA/ SEP/ SIMPLE <input type="checkbox"/>	8 Other
			3		%
			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	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld	15 State/Payer's state no.	16 State distribution
			\$875.00	YS 218XXXXXX	\$21,650.00
Account number (see instructions)		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form <b>1099-R</b>					

## Ronald Davis – Investment Income

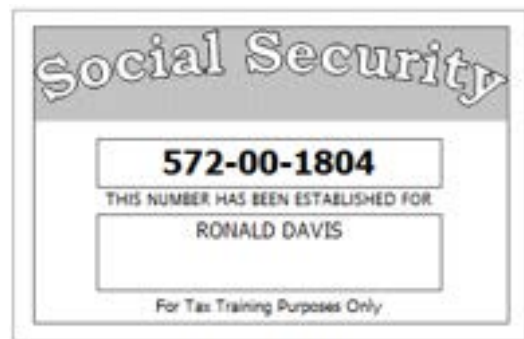
### Interview Notes

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

Ronald's wife, Alicia Davis, died on 5 January 2022. Her SSN is 572-00-1814 and she was born on 6 May 1964. She was not blind or disabled. Alicia had no income in 2022. Ronald retired in July 2013, 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 from his father that he invested. He now supplements his retirement income with his investment earnings.

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



<input type="checkbox"/> CORRECTED (if checked)			Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  STATE OF FLORIDA DIVISION OF RETIREMENT PO BOX 2000 TALLAHASSEE FL 32315		1 Gross distribution \$26,145.00	20XX Form 1099-R	Total Distribution <input type="checkbox"/>	
		2a Taxable amount \$25,188.00		2b Taxable amount not determined. <input type="checkbox"/>	
PAYER'S TIN 84-3XXXXXX		RECIPIENT'S TIN 572-00-1804	3 Capital gain (included in box 2a).	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 RONALD DAVIS 143 CONCORD LANE YC,YS,YZIP		5 Employee contributions/ Designated Roth contributions or \$957.00	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 type="checkbox"/>	8 Other %	
		9a Your percentage of total distribution %	9b Total Employee Contributions		
10 Amount allocable to RRR within 5 years	11 1st year of desig. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld \$1,190.00	15 State/Payer's state no. YS 843XXXXXX	
Account number (see instructions) 87566A-56		13 Date of payment	17 Local tax withheld	18 Name of locality	19 Local distribution
Form 1099-R					

<input type="checkbox"/> CORRECTED			Proceeds From Broker and Barter Exchange Transactions		
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no.  GRANT INVESTMENT SERVICES 2121 ESSEX PKWY PITTSBURG PA 15219		Applicable Check Box on Form 8949	OMB No. 1545-0715  20XX Form 1099-B	Copy B For Recipient	
PAYER'S TIN 43-3XXXXXX		RECIPIENT'S TIN 572-00-1804	1a Description of Property (Example 100 sh. XYZ Co.) 63 SH LONG HOLDINGS		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		1b Date acquired	1c Date sold or disposed 03/15/20XX		
		1d Proceeds \$9,492.21	1e Cost or other basis		
		1f Accrued Market Discount	1g Wash sale loss disallowed		
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code RONALD DAVIS 143 CONCORD LANE YC,YS,YZIP		2 Short term gain or loss <input type="checkbox"/> Long term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectables <input type="checkbox"/> QOP <input type="checkbox"/>		
Account number (see instructions)		4 Federal income tax withheld	5 If checked, noncovered security <input checked="" type="checkbox"/>		
CUSIP number		FATCA filing requirement <input type="checkbox"/>	6 Reported to IRS Gross proceeds <input type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>		
		7 If checked, loss is not allowed due to amount in 1d <input type="checkbox"/>	8 Profit or (loss) realized in 20XX on closed contracts		
		9 Unrealized profit or (loss) on open contracts - 12/31/20XX	10 Unrealized profit or (loss) on open contracts - 12/31/20XX		
		11 Aggregate profit or (loss) on contracts	12 If checked, basis reported to IRS <input type="checkbox"/>		
		13 Bartering			
Form 1099-B					

Alpine Brokerage LLC 2715 Alpine Lane Boston MA 02110 Account No. 111-227 Payer's TIN: 95-7XXXXXX		20XX TAX INFORMATION SUMMARY		TAX REPORTING STATEMENT Ronald Davis 143 Concord Ln, Your City, YS ZIP Recipient ID No. XXX-XX-1804	
Form 1099-DIV Dividends and Distributions Copy B for Recipient (OMB NO. 1545-0110)			Form 1099-INT Interest Income Copy B for Recipient (OMB NO. 1545-0112)		
Box		Amount	Box		Amount
1a	Total Ordinary Dividends .....	5,859.66	1	Interest Income .....	658.00
1b	Qualified Dividends .....	3,987.43	2	Early Withdrawal Penalty .....	0.00
2a	Total Capital Gain Distributions (Includes 2b - 2d) .....	9,855.97	3	Interest on U.S. Savings Bonds and Treas. Obligations .....	456.93
2b	Unrecaptured 1250 Gain .....	0.00	4	Federal Income Tax Withheld .....	0.00
2c	Section 1202 Gain .....	0.00	5	Investment Expenses .....	0.00
2d	Collectibles (28%) Gain .....	0.00	6	Foreign Tax Paid .....	0.00
2e	Section 897 ordinary dividends .....	0.00	7	Foreign Country or U.S. Possession .....	
2f	Section 897 capital gain .....	0.00	8	Tax-Exempt Interest .....	87.95
3	Nondividend Distributions .....	56.90	9	Specified Private Activity Bond Interest .....	0.00
4	Federal Income Tax Withheld .....	2,000.00	10	Market Discount .....	0.00
5	Section 199A Dividends .....	654.85		Market Discount on Noncovered Securities .....	0.00
6	Investment Expenses .....	850.00	11	Bond Premium .....	223.67
7	Foreign Tax Paid .....	34.89	12	Bond Premium on Tax-Exempt Bond .....	0.00
8	Foreign Country/U.S. Possession: Various		13	Bond Premium on tax Exempt Bonds .....	
9	Cash Liquidation Distributions .....	0.00	15	State .....	YS
10	Non-Cash Liquidation Distributions .....	0.00	16	State Identification No. ....	XXXX
11	FATCA filing requirement .....		17	State Tax Withheld .....	0.00
12	Exempt-Interest Dividends .....	507.78		FATCA filing requirement .....	
13	Specified Private Activity Bond Interest Dividends .....	0.00			
14	State .....	YS			
15	State Identification No. ....	XXXX			
16	State Tax Withheld .....	0.00			
<b>Summary of Proceeds, Gains &amp; Losses, Adjustments and Withholding</b>					
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)				
	<b>Total Short-Term</b>	<b>17,749.50</b>	<b>13,932.50</b>		<b>3,817.00</b>
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)				
	<b>Total Long-Term</b>	<b>8,089.35</b>	<b>5,194.75</b>		<b>2,894.60</b>
	<b>Grand Total</b>	<b>25,838.85</b>	<b>19,127.25</b>		<b>6,711.60</b>

This broker summary is page 1 of 22 of the complete brokerage statement. After reviewing the complete statement, you have verified that all dividend and interest income matches the summary and there is no additional income or other data needed for the return. The dividends are from regular mutual funds and fully taxable for federal and state. The exempt-interest dividends are from your state specific funds (100% from your state's obligations). The reported tax-exempt interest, \$6.25 is exempt from your state tax and \$81.70 is taxable by your state.

You note that both the short-term and long-term transactions were for mutual funds purchased on various dates. All short-term transactions occurred on 9/17/2022. The long-term transactions occurred on various dates with the last transaction of the year on 11/23/2022.


# Mary Elliott – Itemized Deductions and Education Benefits

## Interview Notes

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

Mary’s husband died in 2014. Mary is the manager of a local business. Mary had a medical issue last year that resulted in several unreimbursed expenses. Her daughter, Amy, has no income and is a full-time student at a local college in her junior year pursuing her nursing degree.



a. Employee's social security number 572-00-1805		Save. accurate, FAST! Use		 Visit the IRS website at www.irs.gov/efile		
b. Employer identification number (EIN) 46-9XXXXXX		1. Wages, tips, other compensation \$35,850.00		2. Federal income tax withheld \$3,600.00		
c. Employer's name, address, and ZIP code  BAXTER'S QUILT SHOPPE 4220 DOCKSIDE AVE YC,YS,YZIP		3. Social security wages \$35,850.00		4. Social security tax withheld \$2,222.70		
		5. Medicare wages and tips \$35,850.00		6. Medicare tax withheld \$519.82		
		7. Social security tips		8. Allocated tips		
d. Control number		9.		10. Dependant care benefits		
e. Employee's first name and initial Employee's address and ZIP code  MARY ELLIOTT 143 CONCORD LANE YC,YS,YZIP		11. Nonqualified plans		12a. See instructions for box 12 DD   \$5,600.00		
		13. Statutory Retirement Third-party Employee Plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b.		
		14. Other		12c.		
				12d.		
15. State YS	Employer's state ID number 46-8XXXXXX	16. State wages, tips, etc. \$35,850.00	17. State income tax 1,267.00	18. Local wages, tips, etc.	19. Local income tax	20. Locality name
<b>Form W-2 Wage and Tax Statement</b>						
<b>20XX</b>						
<b>Copy B - To Be Filed With Employee's FEDERAL Tax Return.</b> This information is being furnished to the Internal Revenue Service.						

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: 675 thru 6/30 and 578 after 7/1

Gifts to charity:

St Paul's Church:	\$3,080	Mayo Clinic:	\$500
Salvation Army (clothing):	\$100	Chamber of Commerce:	\$50
Church raffle:	\$40		

Taxes:

State sales tax on new vehicle: \$1,080  
 Personal property tax (value based): \$219

Use Salisbury, NC Zip Code 28145 for sales tax: 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)		* 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.		<b>20XX</b>  Form 1098	<b>Mortgage Interest Statement</b>
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.  <b>US BANK HOME MORTGAGE PO BOX 21958 EAGAN MN 55121</b>					
RECIPIENT'S/LENDER'S TIN <b>31-085XXXX</b>	PAYER'S/BORROWER'S TIN <b>572-00-1805</b>	2. Outstanding mortgage principal as of 1/1/20XX <b>\$180,050.39</b>	3. Mortgage origination date <b>06/19/2016</b>		
PAYER'S/BORROWER'S name, street address, city or town, state or province, country, ZIP or foreign postal code and telephone no.  <b>MARY ELLIOTT 143 CONCORD LANE YC,YS,YZIP</b>		4. Refund of overpaid interest	5. Mortgage insurance premiums		
9. Number of properties securing the mortgage		6. Points paid on purchase of principal residence			
10. Other <b>PROPERTY TAX PAID: \$4,675</b>		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.			
Account number (see instructions)		8. Address or description of property securing mortgage (see Instructions)		11. Mortgage acquisition date	
Form <b>1098</b>					

<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 <b>LIBERTY COLLEGE</b> <b>23 GRADUATE WAY</b> <b>YC,YS,YZIP</b>		1 Payments received for qualified tuition and related expenses  <div style="text-align: right;">\$10,200.00</div>	OMB No. 1545-1574  <div style="text-align: center; font-size: 2em;"><b>20XX</b></div> Form 1098-T	
FILER'S employer identification no. <div style="text-align: center;">10-877XXXX</div>	STUDENT'S TIN <div style="text-align: center;">586-00-1800</div>	3	<b>Copy B For Student</b>  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 <b>AMY HARRIS</b> <b>143 CONCORD LANE</b> <b>YC,YS,YZIP</b>		4 Adjustments made for a prior year		5 Scholarships or grants  <div style="text-align: right;">\$7,500.00</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 <b>1098-T</b>				

Amy is in her Junior (third) year. Amy's scholarship is restricted to tuition and fees. Amy's grandmother paid \$1,000 toward the tuition; the remainder was paid from a student loan. Her student statement was checked and showed the same amounts for scholarship and tuition. In addition, Amy paid \$650 for required books and equipment and \$350.87 for nursing scrubs required by the college. She purchased the used textbooks on-line. Amy has never been convicted of a crime.

## General Quizzes

Quizzes can be a useful tool for Instructors. Use them to reinforce lesson material, supplement self-study, and evaluate student knowledge and training effectiveness. To reinforce use of resources, volunteers should write down where they found the answer to the question. Some suggested uses include:

- Assign as homework before or after a lesson to the entire class. Alternatively, assign questions to specific volunteers to research and then brief the class at the beginning of the next day.
- Use as “sunrisers” to get the volunteers motivated at the beginning of the day.
- Assign to volunteers certifying through self-study as another measure of their performance.
- Use them during a lesson to reinforce the tax law and drive home the use of resources such as Pub 4012 NTTC Modified TY22, Pub 4491 NTTC Modified TY22, and the Scope Manual.
- Add questions on your state tax law differences and tax software entries.

Policy and Procedure
1. The Intake & Interview form is nice but not required if the taxpayer doesn't want to use it. True or False?
2. Carryforward information that the software brings from the prior year is always correct and the Counselor should not change it. True or False?
3. A grateful taxpayer wants to give the Counselor \$20. What should the Counselor do?
4. The Counselor's brother is a professional Medicare advisor. What happens if the Counselor refers taxpayers to the brother?
5. A taxpayer is very unhappy with the results of their taxes and makes a scene at the site. Eventually, security is called to escort the taxpayer out of the building. What should be done?
6. The consent for global carryforward means that any preparer using any tax software will have access to the taxpayer's data in the next year. True or False?
7. Taxpayers must answer all demographic questions. True or False.
8. The Intake Booklet gives the taxpayer a good explanation on how to use the booklet. True or False.
9. When a taxpayer consents to disclose/use their information to the AARP Foundation it means that their information will be sold to marketers. True or False.
10. A taxpayer can consent to receive AARP Foundation information but decline to disclose/use their information to the AARP Foundation. True or False.
11. A taxpayer does not want to agree to any of the consents. How does this impact the preparation of their tax return?
12. A site should retain the Intake Booklet to document the answers for each return. True or False?

CORE – Scope	In scope	Out of scope	Maybe **
1. Student loan interest			
2. Form 1099-S for sale of rental property			
3. W-2 with code Q in Box 12			
4. Schedule K-1			
5. Form 1098-MA			
6. Moving expenses			

<b>CORE – Scope</b>	In scope	Out of scope	Maybe **
7. Form 1099-LTC			
8. Qualified adoption expenses			
9. UBER driver income			
10. Self-employed health insurance adjustment to gross income			
11. Loss from storm damage from federally declared disaster area			
12. Form 1099-R Box 7 code L1			
13. A social security pension from Germany			
14. Taxpayer with a small business making and selling jewelry at local craft fairs			

\*\* Answer “maybe” if scope may be limited.

<b>COMPREHENSIVE – Scope</b>	In scope	Out of scope	Maybe**
15. Form 1099-C cancellation of car loan			
16. Charitable donation of a painting appraised for \$4,500			
17. Prior year Social Security lump sum payments			
18. Parents have a child with unearned income over \$2,300			

<b>CORE – Who must file</b>
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, 1958, do you follow the guidelines for under 65 for purposes of determining whether you must file a return for 2022? 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

<b>COMPREHENSIVE – Who must file</b>
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

<b>Filing Status/Dependency Determination</b>
1. Wilma’s husband passed away. What is her best filing status if: <ul style="list-style-type: none"> <li>a. He passed away during the current tax year.</li> <li>b. He passed away in the prior tax year.</li> <li>c. He passed away four years ago.</li> <li>d. For each of the above, what if Wilma had an eligible child living with her.</li> <li>e. What if Wilma and her husband filed separately in the previous year.</li> </ul>

**Filing Status/Dependency Determination**

2. Nick is 19 years old, earned \$14,000 last year, and lives with his mother who provides most of his support. What is Nick's filing status if:
  - a. Nick is not a full-time student.
  - b. Nick is a full-time student.
  - c. Nick is a full-time student, but he provides more than half his own support.
3. Maryann is 75 years old and lives with her single daughter Kathy. Maryann's only income is \$15,000 of Social Security. Maryann helps where she can, but Kathy provides most of Maryann's support. What is Kathy's filing status? Should Maryann file a return on her own?

**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?
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 U.S. savings bond and the face value received at maturity is interest and is reported to the taxpayer on Form \_\_\_\_\_.

**COMPREHENSIVE – Interest**

5. If a bond is issued at a price lower than its stated redemption value, the difference is called original issue discount (OID) and is simply a form of interest. The issuer of the bond reports a portion of OID each year to the bondholder on Form 1099-OID and we enter it in the Interest and Dividends section of TaxSlayer. True/False
6. Interest on life insurance dividends is not taxable, but it must be reported. True/False
7. Charlie 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
5. Exempt interest dividends (Form 1099-DIV Box 12) 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 her increased risk \$225
  - e. Tolls \$125
  - f. Gas for the car \$300
  - g. Commissions and expenses on UBER statement \$950
  - h. Speeding tickets incurred while driving clients \$50
  - i. Cell phone used only for UBER calls \$15 per month
  - j. Regular car washes \$1,200

**CORE – Self-employment business income**

5. Yvette is self-employed and pays for her own health insurance (not from the Marketplace). 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?
8. What is the mileage rate for 2022 and is there a date consideration?

**Capital gains or losses**

1. Which form is used to report sales of stocks or mutual funds to the taxpayer?
2. Short term transactions occur when the taxpayer has owned the stock for one year or less. True/False
3. A “covered security” means the broker has reported the sales amount but not the basis to the IRS. True/False
4. If a taxpayer does not know the basis for stock sold, what can they do?
5. Inherited stock sold within one year is a short-term transaction. True/False
6. Which of the following sales are in scope for Tax-Aide?
- 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. Sale of a virtual currency
7. Taxpayer(s) can exclude up to \$250,000 (\$500,000 if MFJ or some surviving spouses) of gain on the sale of their main home if:
- 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

**Capital gains or losses**

9. Tomasz, aged 75, has a capital loss carry forward of \$78,000 and is thinking he won't file next year as he doesn't think he'll live long enough to use up his capital loss. He receives \$18,000 in Social Security, a \$9,000 pension, has more stock to sell and owns a piece of land Should he file a return?

**CORE – Retirement**

1. List three situations when the taxable amount needs to be calculated on Form 1099-R.
2. The taxpayer, a retired public safety officer (PSO), provides you a copy of his Form 1099-R and tells you or has a 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?
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?

**Other income**

3. Ella provided nonmedical support services for her cousin Siri who lives with her. She received a Form 1099-MISC with an amount in Box 3 from a certified Medicaid provider under a Medicaid waiver program in her state. How do you report this income?
4. Bjorn has a W-2G showing that he won \$3,000 at a local casino and he says he was told that he only has to report \$2,000 because he had \$1,000 in losses last year. What do you tell him?
5. Denzel provides a Form 1099-C for cancellation of credit card debt. What 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
  - h. Vitamins and dietary supplements
  - i. Medical marijuana prescribed by a doctor
3. Which taxes are deductible on Schedule A?
  - 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
4. For 2022, what is the limit on state and local sales, income, and property taxes (SALT)?
5. Which of the following types of interest paid are deductible and within the scope of the Tax-Aide Program?
  - 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

**CORE – Standard and itemized deductions**

6. Sherman has a reverse mortgage on his primary residence. He received a lump sum payment and \$100 per month from the reverse mortgage lender. Interest is accruing and will be paid at some date in the future.
  - 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
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?
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?
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?

**COMPREHENSIVE – Itemized deductions**

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?
11. How do you deduct mortgage interest paid for a seller-financed mortgage in TaxSlayer?
12. Winston bought his home in 2019 with a mortgage of \$850,000. How much interest can he deduct in 2022?
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 the taxpayer 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 2022. Is Bruno eligible to claim EIC?
5. Tatiana, age 26, is unmarried. She and her five-year-old daughter Tracey live with Tatiana's mother, Doreen, 63. Tatiana and Doreen provide Tracey's support. Tatiana worked as a clerk and earned \$16,000. Doreen has a part-time job and earned \$8,000 to supplement her Social Security income. Who can claim Tracey for EIC?
6. Ruben is separated from his wife. What rules apply to him to allow him to claim EIC?







