Advanced Scenario 7: Robert and Emily Lincoln

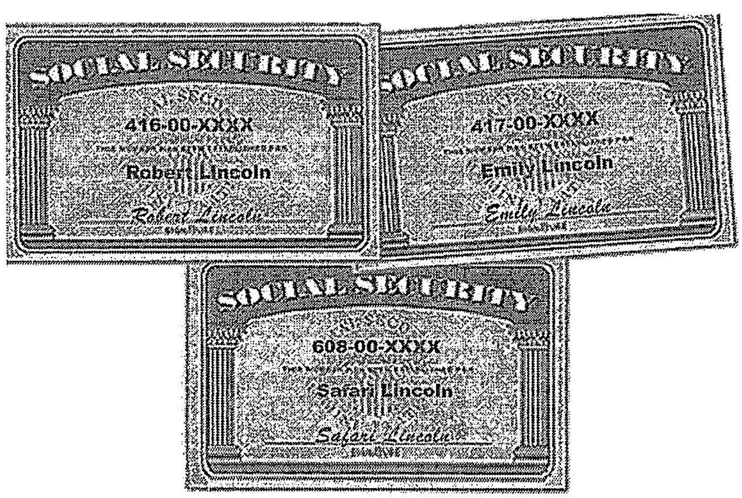
Directions

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

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

Interview Notes

- Robert is a 6th grade teacher at a public school. Robert and Emily are married and choose to file Married Filing Jointly on their 2022 tax return.
- Robert worked a total of 1,340 hours in 2022. During the school year, he spent $733 on unreimbursed classroom expenses.
- Emily retired in 2019 and began receiving her pension on November 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered $1,216 of the cost of the plan.
- Robert settled with his credit card company on an outstanding bill and brought the Form 1099-C to the site. They aren't sure how it will impact their tax return for tax year 2022. The Lincolns determined that they were solvent as of the date of the canceled debt.
- Emily won $4,414 gambling at a casino and had additional lottery winnings of $175. Emily has documented casino losses of $1,260.
- Their daughter, Safari, is in her second year of college pursuing a bachelor's degree in Veterinary Medicine at a qualified educational institution. She received a scholarship and the terms require that it be used to pay tuition. Box 2 was not filled in and Box 7 was not checked on her Form 1098-T for the previous tax year. The Lincolns provided Form 1098-T and an account statement from the college that included additional expenses. The Lincolns paid $865 for books and equipment required for Safari's courses. This information is also included on the college statement of account. The Lincolns claimed the American Opportunity Credit last year for the first time.
- Safari does not have a felony drug conviction.
- They are all U.S. citizens with valid Social Security numbers.



Form **13614-C** (October 2022)

Department of the Treasury - Internal Revenue Service

Intake/Interview & Quality Review Sheet

OMB Number 1545-1964

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

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

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

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

1. Your first name: ROBERT	M.I.	Last name: LINCOLN	Best contact number: YOUR PHONE NUMBER	Are you a U.S. citizen? ☒ Yes ☐ No
2. Your spouse's first name: EMILY	M.I.	Last name: LINCOLN	Best contact number	Is your spouse a U.S. citizen? ☒ Yes ☐ No

3. Mailing address: 135 DISCOVER AVENUE	Apt #	City: YOUR CITY	State: YS	ZIP code: YOUR ZIP

4. Your Date of Birth: 4/30/1963	5. Your job title: TEACHER	6. Last year, were you: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No
7. Your spouse's Date of Birth: 10/07/1954	8. Your spouse's job title: RETIRED	9. Last year, was your spouse: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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
- ☒ Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
  - 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

Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	To be completed by a Certified Volunteer Preparer: Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no/n/a)	Did this person have less than $4,400 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)
SAFARI LINCOLN	07/04/2003	DAUGH	12	YES	YES	S	YES	NO					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
☒	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?** 1
☐	☒	☐	2. (A) Tip Income?
☒	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☐	☒	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☒	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☒	☐	6. (B) Alimony income or separate maintenance payments?
☐	☒	☐	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
☐	☒	☐	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
☐	☒	☐	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)
☐	☒	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☒	☐	☐	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
☐	☒	☐	12. (B) Unemployment Compensation? (Form 1099-G)
☒	☐	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☒	☐	14. (M) Income (or loss) from rental property?
☒	☐	☐	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
☐	☒	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☒	☐	☐	2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☒ 401K (B) ☐ Other
☒	☐	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☒	☐	4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☐	☒	☐	5. (B) Child or dependent care expenses such as daycare?
☒	☐	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☒	☐	7. (A) Expenses related to self-employment income or any other income you received?
☐	☒	☐	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
☐	☒	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☒	☐	☐	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)
☐	☒	☐	3. (A) Adopt a child?
☐	☒	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? ______
☐	☒	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☒	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☒	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? ______
☐	☒	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☐	☒	☐	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 answer will be used only for statistical purposes. These questions are optional.

8. Would you say you can carry on a conversation in English, both understanding & speaking? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer

9. Would you say you can read a newspaper or book in English? ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer

10. Do you or any member of your household have a disability? ☐ Yes ☒ No ☐ Prefer not to answer

11. Are you or your spouse a Veteran from the U.S. Armed Forces? ☐ Yes ☒ No ☐ Prefer not to answer

12. Your race?
☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☒ Prefer not to answer

13. Your spouse's race?
☐ American Indian or Alaska Native ☐ Asian ☐ Black or African American ☐ Native Hawaiian or other Pacific Islander ☐ White ☒ Prefer not to answer
☐ No spouse

14. Your ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☒ Prefer not to answer

15. Your spouse's ethnicity? ☐ Hispanic or Latino ☐ Not Hispanic or Latino ☒ Prefer not to answer ☐ No spouse

Additional comments

Privacy Act and Paperwork Reduction Act Notice

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

	a Employee's social security number 416-00-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 35-700XXXX		1 Wages, tips, other compensation $33,657.00	2 Federal income tax withheld $3,000.00
c Employer's name, address, and ZIP code EASTRIDGE SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP		3 Social security wages $34,657.00	4 Social security tax withheld $2,148.73
		5 Medicare wages and tips $34,657.00	6 Medicare tax withheld $502.53
		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. ROBERT LINCOLN 135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP f Employee's address and ZIP code		11 Nonqualified plans	12a See instructions for box 12 Code D $1,000.00
		13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ]	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
YS	35-700XXXX	$33,657.00	$350.00			

Form **W-2** **Wage and Tax Statement** 2022 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. MAPLE ENTERPRISES 225 ONEIDA AVENUE YOUR CITY, YOUR STATE, ZIP		1 Gross distribution $ 19,350.00 2a Taxable amount $	OMB No. 1545-0119 2022 Form 1099-R	**Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**
		2b Taxable amount not determined [✓]	Total distribution [ ]	**Copy B**
PAYER'S TIN 41-200XXXX	RECIPIENT'S TIN 417-00-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 1,935.00	**Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.**
RECIPIENT'S name EMILY LINCOLN		5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.) 135 DISCOVER AVENUE		7 Distribution code(s) 7 / IRA/SEP/SIMPLE [ ]	8 Other $ %	This information is being furnished to the IRS.
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		9a Your percentage of total distribution %	9b Total employee contributions $ 14,500.00	

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

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

Annuity/Pension Exclusion Calculator

(version 10.27, 3/8/2022)

Taxpayer's name and annuity/pension type for tax year 2021	EMILY LINCOLN ☐ Check if a public safety officer pension ☐ Check if this is or was a disability pension	
	Enter dates as MM/DD/YYYY	Age at annuity start
Annuity start date	11/01/2019	
Annuitant's birthdate ☐ Check if deceased in 2021 ☐ Died	10/07/1954	65
Spouse's birthdate	04/30/1963	56
Combined age for survivor annuity	Joint or survivor annuity	121
Gross distribution (☐ Check if RRB1099-R)	19350	
Total annuity contributions	14500	
Exclusion months in 1st year	2	
Total months to be excluded	310	
Monthly exclusion	46.77	
First year exclusion	94	
Exclusion for remaining years	561	
Final year exclusion (2045)	381	

Federal Section > Income > IRA/Pension Distributions/1099-R or RRB-1099-R:

Enter Taxable Amount directly or use the worksheet:

Form 1099-R

1 Gross Distribution
19350
2a Taxable Amount
18789
9b Total employee contributions
14500

Simplified General Rule Worksheet	
Gross distribution amount (from 1099-R)	19350
Plan cost at annuity start date	14500
Starting date of annuity	11/01/2019
☑ Check here if this is a Joint or Survivor Annuity	
Death benefit exclusion	0
Age of recipient at start date	121
Number of months paid in 2021	12
Amounts previously recovered	655

See table below for other years

Tax Exclusion Table for EMILY LINCOLN:

Tax Year	Recovered Prior years	Exclusion this year	Remaining cost
2019	0	94	14406
2020	94	561	13845
2021	**655**	**561**	**13284**
2022	1216	561	12723
2023	1777	561	12162
2024	2338	561	11601
2025	2899	561	11040
2026	3460	561	10479
2027	4021	561	9918
2028	4582	561	9357
2029	5143	561	8796
2030	5704	561	8235
2031	6265	561	7674
2032	6826	561	7113
2033	7387	561	6552
2034	7948	561	5991
2035	8509	561	5430
2036	9070	561	4869
2037	9631	561	4308
2038	10192	561	3747
2039	10753	561	3186
2040	11314	561	2625
2041	11875	561	2064
2042	12436	561	1503
2043	12997	561	942
2044	13558	561	381
2045	14119	381	0

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2022
- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name EMILY LINCOLN		Box 2. Beneficiary's Social Security Number 417-00-XXXX
Box 3. Benefits Paid in 2022 $21,203	Box 4. Benefits Repaid to SSA in 2022	Box 5. Net Benefits for 2022 (Box 3 minus Box 4) $21,203

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: $17,062

Medicare Part B premiums deducted from your benefits $2,041

Total additions:

Benefits for 2022: $21,203

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

$2,100

Box 7. Address

135 DISCOVER AVENUE
YOUR CITY, YOUR STATE, ZIP

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

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

☐ CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ADAMS BANK 1254 ORANGE AVENUE YOUR CITY, YOUR STATE, ZIP	1 Date of identifiable event 08/25/2022 2 Amount of debt discharged $ 850.00 3 Interest, if included in box 2 $	OMB No. 1545-1424 2022 Form 1099-C	**Cancellation of Debt**
CREDITOR'S TIN: 31-700XXXX DEBTOR'S TIN: 416-00-XXXX	4 Debt description CREDIT CARD		**Copy B For Debtor**
DEBTOR'S name ROBERT LINCOLN Street address (including apt. no.) 135 DISCOVER AVENUE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	5 If checked, the debtor was personally liable for repayment of the debt . . . . ▶ ☑		This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.
Account number (see instructions)	6 Identifiable event code	7 Fair market value of property $	

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

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code FORD CASINO 1 WINNER CIRCLE YOUR CITY, YOUR STATE, ZIP	1 Reportable winnings $ 4,414.00	2 Date won 4/05/2022	OMB No. 1545-0238 **Form W-2G** **Certain Gambling Winnings** (Rev. January 2021) For calendar year 20 22
	3 Type of wager SLOT MACHINE	4 Federal income tax withheld $	
	5 Transaction	6 Race	
	7 Winnings from identical wagers $	8 Cashier AR	
PAYER'S federal identification number: 36-800XXXX PAYER'S telephone number:	9 Winner's taxpayer identification no. 417-00-XXXX	10 Window	This information is being furnished to the Internal Revenue Service.
WINNER'S name EMILY LINCOLN	11 First identification	12 Second identification	
Street address (including apt. no.) 135 DISCOVER AVENUE	13 State/Payer's state identification no.	14 State winnings $	**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.**
City or town, province or state, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	15 State income tax withheld $	16 Local winnings $	
	17 Local income tax withheld $	18 Name of locality	

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

Signature ▶ **Date ▶**

Form **W-2G** (Rev. 1-2021) www.irs.gov/FormW2G Department of the Treasury - Internal Revenue Service

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MARTIN COLLEGE 10 COLLEGE AVENUE YOUR CITY, YOUR STATE, ZIP	1 Payments received for qualified tuition and related expenses $ 5,522.00 2	OMB No. 1545-1574 **2022** Form **1098-T**	**Tuition Statement**
FILER'S employer identification no.: 38-800XXXX STUDENT'S TIN: 608-00-XXXX	3		**Copy B** **For Student**
STUDENT'S name SAFARI LINCOLN	4 Adjustments made for a prior year $	5 Scholarships or grants $ 3,102.00	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.
Street address (including apt. no.) 135 DISCOVER AVENUE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	6 Adjustments to scholarships or grants for a prior year $	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022 ☐	
Service Provider/Acct. No. (see instr.) 8 Checked if at least half-time student ☑	9 Checked if a graduate student ☐	10 Ins. contract reimb./refund $	

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

Martin College

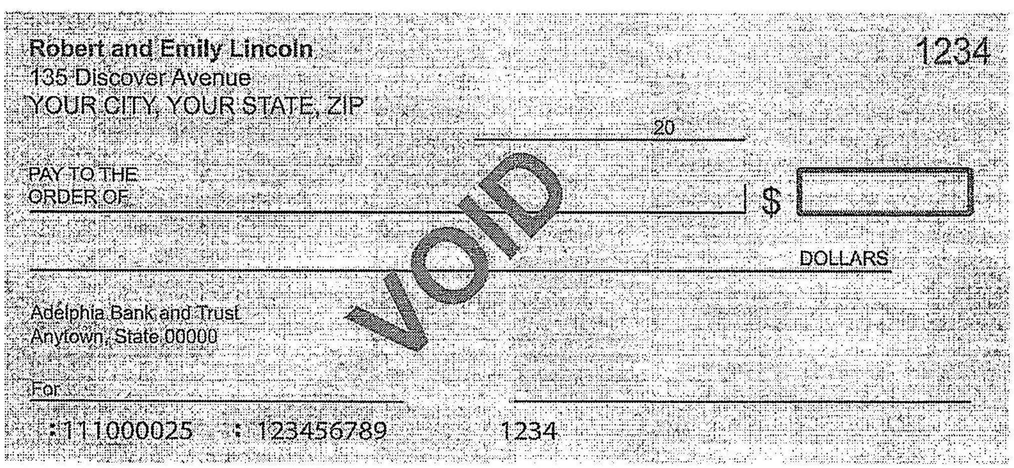
Statement of Account

December 31, 2022

SAFARI LINCOLN
STUDENT ID: 608-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2022	Tuition – Fall Semester 2022	**+$5,522.00**	
08/30/2022	Scholarship		**-$3,102.00**
09/03/2022	Parking pass	**+$150.00**	
09/04/2022	Campus Bookstore charge to student account for course-related books	**+$865.00**	
09/05/2022	Payment – check #4321		**-$3,435.00**

12/31/2022 Account Balance……………………………………………………$0.00



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

    a. $0
    b. $17,415
    c. $18,789
    d. $19,350

16. All of Emily's social security income is taxable.

    a. True
    b. False

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

    a. $5,439
    b. $5,264
    c. $4,589
    d. $850

18. Robert is eligible to deduct qualified educator expenses in the amount of $____________

19. What is the Lincoln's standard deduction on their 2022 tax return?

    a. $28,700
    b. $27,300
    c. $25,900
    d. $19,400

20. Which is **not** a qualifying expense for the American opportunity credit?

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

21. Which of the following credits are the Lincolns eligible to claim on their tax return?

    a. Child tax credit
    b. Credit for other dependents
    c. American opportunity credit
    d. Only b and c

22. What is the Lincoln's total federal income tax withholding? $__________