

## Advanced Scenario 9: Thomas Polk

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### Directions

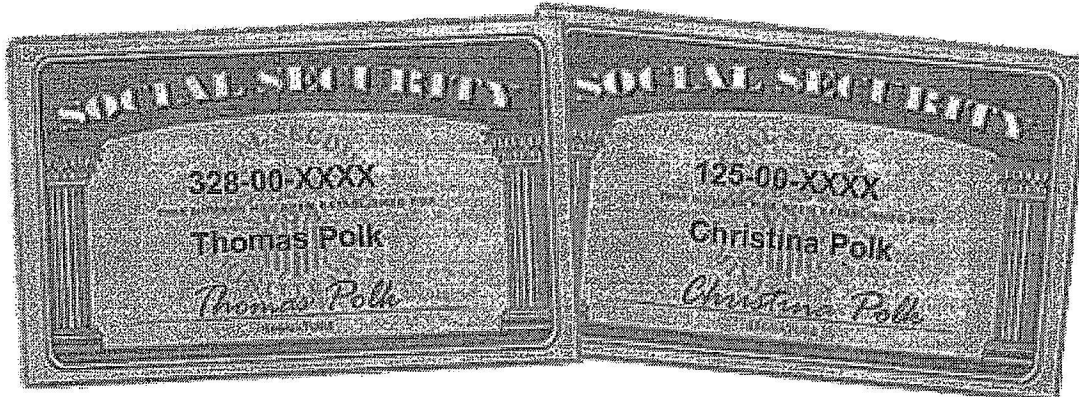
Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



*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

- Thomas is age 40 and was widowed in 2019. He has a daughter, Christina, age 6.
- Thomas provided the entire cost of maintaining the household and over half of the support for Christina. In order to work, he pays childcare expenses to Downtown Daycare.
- Thomas purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- Thomas and Christina are U.S. citizens and lived in the United States all year in 2022.



# 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 [vi.voltax@irs.gov](mailto:vi.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 THOMAS	M.I. POLK	Last name POLK	Best contact number YOUR PHONE NUMBER	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 100 BROOKS DRIVE	Apt #	City YOUR CITY	State YS	ZIP code YOUR ZIP
4. Your Date of Birth 3/11/1982	5. Your job title EXTERMINATOR	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	b. Totally and permanently disabled <input 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	Unsure <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?  
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  
 Divorced  
 Legally Separated  
 Widowed

(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

Date of final decree \_\_\_\_\_  
 Date of separate maintenance decree \_\_\_\_\_  
 Year of spouse's death 2019

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	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)	To be completed by a Certified Volunteer Preparer				
									Is this person a qualifying child/relative or any other person? (yes/no)	Did this person provide more than 50% of their own support? (yes/no/n/a)	Did this person have less than \$4,000 in income? (yes/no/n/a)	Did the taxpayer(s) provide more than 50% of the cost of maintaining a home for this person? (yes/no)	
(a) CHRISTINA POLK	(b) 8/25/2016	(c) DAUGH	(d) 12	(e) YES	(f) YES	(g) S	(h) NO	(i) NO					

Check appropriate box for each question in each section

		Part III – Income – Last Year, Did You (or Your Spouse) Receive	
Yes	No	Unsure	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input 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? (Forms 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 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, 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 checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, 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 checked="" type="checkbox"/>	<input 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 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

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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

a Employee's social security number <b>328-00-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile		
b Employer identification number (EIN) <b>34-800XXXX</b>				1 Wages, tips, other compensation <b>\$41,000.00</b>		2 Federal income tax withheld <b>\$1,900.00</b>				
c Employer's name, address, and ZIP code <b>Pests B Gone 1453 Roosevelt Circle YOUR CITY, YOUR STATE, ZIP</b>				3 Social security wages <b>\$42,000.00</b>		4 Social security tax withheld <b>\$2,604.00</b>				
				5 Medicare wages and tips <b>\$42,000.00</b>		6 Medicare tax withheld <b>\$609.00</b>				
				7 Social security tips		8 Allocated tips				
d Control number				9		10 Dependent care benefits				
e Employee's first name and initial <b>Thomas Polk</b>		Last name <b>100 Brooks Drive</b>		Suff. <b>YOUR CITY, YOUR STATE, ZIP</b>		11 Nonqualified plans		12a See instructions for box 12 <b>D \$1,000.00</b>		
f Employee's address and ZIP code				13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
15 State Employer's state ID number <b>YS 34-800XXXX</b>		16 State wages, tips, etc. <b>\$41,000.00</b>		17 State income tax <b>\$800.00</b>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

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. <b>ADELPHI BANK AND TRUST 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP</b>		Payer's RTN (optional)		OMB No. 1545-0112 <b>2022</b>		<b>Interest Income</b>	
PAYER'S TIN <b>22-700XXXX</b>		RECIPIENT'S TIN <b>328-00-XXXX</b>		1 Interest income <b>\$ 130.00</b>		<b>Copy 2</b>	
RECIPIENT'S name <b>THOMAS POLK</b>		Street address (including apt. no.) <b>100 BROOKS DRIVE</b>		2 Early withdrawal penalty <b>\$ 26.00</b>			
City or town, state or province, country, and ZIP or foreign postal code <b>YOUR CITY, YOUR STATE, ZIP</b>		FATCA filing requirement <input type="checkbox"/>		3 Interest on U.S. Savings Bonds and Treas. obligations <b>\$</b>		<b>To be filed with recipient's state income tax return, when required.</b>	
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		4 Federal income tax withheld <b>\$</b>			
		15 State		5 Investment expenses <b>\$</b>			
		16 State identification no.		6 Foreign tax paid <b>\$</b>			
		17 State tax withheld <b>\$</b>		7 Foreign country or U.S. possession <b>\$</b>			
				8 Tax-exempt interest <b>\$</b>			
				9 Specified private activity bond interest <b>\$</b>			
				10 Market discount <b>\$</b>			
				11 Bond premium <b>\$</b>			
				12 Bond premium on treasury obligations <b>\$</b>			
				13 Bond premium on tax-exempt bond <b>\$</b>			

Form 1099-INT

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

**Part I Recipient Information**

1 Marketplace Identifier <b>12-3456789</b>	2 Marketplace-assigned policy number <b>987654</b>	3 Policy issuer's name		
4 Recipient's name <b>THOMAS POLK</b>		5 Recipient's SSN <b>328-00-XXXX</b>	6 Recipient's date of birth <b>3/11/1982</b>	
7 Recipient's spouse's name		8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth	
10 Policy start date <b>01/01/2022</b>	11 Policy termination date <b>12/31/2022</b>	12 Street address (including apartment no.) <b>100 BROOKS DRIVE</b>		
13 City or town <b>YOUR CITY</b>	14 State or province <b>YOUR STATE</b>	15 Country and ZIP or foreign postal code <b>ZIP</b>		

**Part II Covered Individuals**

	A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date
16	<b>THOMAS POLK</b>	<b>328-00-XXXX</b>	<b>03/11/1982</b>	<b>01/01/2022</b>	<b>12/31/2022</b>
17	<b>CHRISTINA POLK</b>	<b>125-00-XXXX</b>	<b>08/25/2016</b>	<b>01/01/2022</b>	<b>12/31/2022</b>
18					
19					
20					

**Part III Coverage Information**

Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
22 February	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
23 March	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
24 April	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
25 May	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
26 June	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
27 July	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
28 August	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
29 September	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
30 October	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
31 November	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
32 December	<b>\$446</b>	<b>\$602</b>	<b>\$388</b>
33 Annual Totals	<b>\$5,352</b>	<b>\$7,224</b>	<b>\$4,656</b>

**Downtown Day Care**

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

December 31, 2022

Received from Thomas Polk

\$2,400 for daycare services for Christina

Total amount received for child care in 2022 - \$2,400

Ellen River

EIN: 35-900XXXX

## Advanced Scenario 9: Test Questions

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### Directions

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



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

30. What is Thomas's most advantageous filing status?
  - a. Single
  - b. Married Filing Separately
  - c. Head of Household
  - d. Qualifying Surviving Spouse (QSS)
  
31. Thomas's adjusted gross income on his Form 1040 is \$\_\_\_\_\_.
  
32. Thomas can claim the following credits on his tax return.
  - a. Child Tax Credit
  - b. Child and Dependent Care Credit
  - c. Premium Tax Credit
  - d. All of the above
  
33. Thomas's Retirement Savings Contributions Credit on Form 8880 is \$\_\_\_\_\_.
  
34. The total amount of Thomas's advanced payment of premium tax credit for 2022 is \$\_\_\_\_\_.
  
35. Thomas's child and dependent care credit from Form 2441 is reported as a non-refundable credit on Form 1040, Schedule 3.
  - a. True
  - b. False