

ARIZONA TAX CREDIT EXERCISE –

Arizona Tax Credit

Please use the attached Intake Booklet and W-2 to create a 2022 Federal and Arizona tax return for Mr. Lincoln. Use TSO – Practice Lab 2022.

Basic Information:

Mr. Robert Lincoln is single with no dependents. His DOB is 4/30/1951.

Income:

Mr. Lincoln has one W-2 from Eastridge School District where he is a substitute teacher. He does not collect pensions nor SSA benefits.

He has an RMD requirement from Vanguard of \$1,500, which he donates directly from Vanguard to an AZ Qualified Foster Care Organization.

Expenses:

Mr. Lincoln only has Charity donations. Most are to Qualified AZ Charity Organizations, but he also donated to a Church and donates items to Goodwill.

ALL charity activity is listed on the Intake Booklet – Additional Comments on page 3. Pay attention to the Form #, the amounts, dates of the contributions and the qualifying amounts.

Mr. Lincoln does not have Affordable Care Act insurance.

TSO Input:

Use TSO – TY22 to complete a Federal and AZ tax return. Be prepared to review the tax return in TSO at Returning Counselor Training.

Intake/Interview & Quality Review Sheet

You will need:

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

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

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

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

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

1. Your first name ROBERT	M.I.	Last name LINCOLN (410-00-7644)	Best contact number 602-555-1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 135 DISCOVER AVENUE		Apt #	City PHOENIX	State AZ
		ZIP code 85001		
4. Your Date of Birth 04/30/1951	5. Your job title TEACHER	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input 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

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)						
NONE														

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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (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 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. 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 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 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 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

CHURCH \$250 IN 12/1/2022; GOODWILL ITEMS VALUED AT \$395 ON 12/2/2022

QUALIFYING CHARITY (FORM 321) 12/31/2022 \$500, CODE 12345

~~QUALIFYING SCHOOL (FORM 322) 1/31/2023 \$200, CODE 123456789; FORM 322 CARRYOVER TY21 ORIGINAL AMOUNT \$150, USED AMOUNT \$0~~

~~QUALIFYING STO. 1 SCHOOL RD. 85001 (FORM 323) 12/31/2022 \$700~~

FORM 348 - QUESTION 1 = YES, QUESTION 2 = YES, QUESTION 3 = YES SAME INFORMATION FOR QUALIFYING STO AS FORM 323

QUALIFYING FCO (FORM 352) 12/31/2022 \$1,500 QCD FROM VANGUARD FUNDS - (NOT ENTERED IN INCOME) CODE 45678

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

Optional Questions for AARP Foundation

16. How many people, including you, are part of your household? (Your household includes you and the number of other people financially supported by your annual household income.) (select one)

- 1 (yourself) 2 3 4 or more Prefer not to answer

17. Do you have a permanent disability or chronic condition that hinders or limits the amount or kind of activities that you do?

- Yes No Prefer not to answer

18. Does your spouse have a permanent disability or chronic condition that hinders or limits the amount or kind of activities that he/she does?

- Yes No Prefer not to answer

19. Did you save part of your refund last year?

- No refund last year Yes No Don't remember Prefer not to answer

20. Do you rent or own your home?

- Rent Own Neither Prefer not to answer

21. What is your current gender identity? (select all that apply)

- Male Female Non-Binary Prefer to self-describe Prefer not to answer

22. What is your spouse's current gender identity? (select all that apply)

- Male Female Non-Binary Prefer to self-describe Prefer not to answer

23. Do you identify as LGBTQ?

- Yes No Prefer not to answer

24. Does your spouse identify as LGBTQ?

- Yes No Prefer not to answer

Opportunity to Save Your Refund

Whether you want to save for an upcoming purchase, unexpected expenses, or things that are important to you, tax time provides a key opportunity to plan for your future financial security.

In past seasons Tax-Aide users have either deposited some of their refund into a savings account or purchased a \$50 savings bond. If you wish to start or continue saving your tax refund this year, let your Tax-Aide Counselor know.

		a Employee's social security number XXX-XX-7644	OMB No. 1545-0008					
b Employer identification number (EIN) 35-7001234			1 Wages, tips, other compensation 52000		2 Federal income tax withheld 3000			
c Employer's name, address, and ZIP code EASTRIDGE SCHOOL DISTRICT 244 HARVARD STREET PHOENIX AZ 85001			3 Social security wages 52000		4 Social security tax withheld 3224			
			5 Medicare wages and tips 52000		6 Medicare tax withheld 754			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial ROBERT		Last name LINCOLN		Suff.		11 Nonqualified plans		
135 DISCOVER AVENUE PHOENIX AZ 85001			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a		12b	
			14 Other		12c		12d	
f Employee's address and ZIP code								
15 State AZ	Employer's state ID number 357001234	16 State wages, tips, etc. 52000	17 State income tax 200	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

		a Employee's social security number XXX-XX-7644	OMB No. 1545-0008					
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips		6 Medicare tax withheld			
			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.		11 Nonqualified plans		
			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a		12b	
			14 Other		12c		12d	
f Employee's address and ZIP code								
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		