

NOTE: Before you start, open Publication 4012 online. The page numbers in the Table of Contents are clickable, so you just need to click on the page I indicate!

# Advanced Course Scenarios and Test Questions

#### Directions

The first six scenarios do not require you to prepare a tax return. **Read the interview** notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

# Advanced Scenario 1: Karen White

#### Interview Notes

Lived apart last six months of the year.

- Karen's husband, Fred, moved out of their family home in April of 2021. She has not heard from him since. Karen and Fred are not legally separated.
- Karen has two children, Avery, age 12, and George, age 15. She will claim them as her dependents on her 2021 tax return. Karen is 38 years old.
- Karen earned \$28,000 in wages. She also received \$175 of interest and \$12,500 of unemployment income.
- Karen made a cash contribution of \$650 to the Red Cross. She does not have enough deductions to itemize this year.
- Karen paid all the cost to keep up her home and to support Avery and George.
- Karen received her third economic impact payment (EIP3) of \$5,600 based on her 2020 tax return filed jointly with her husband.
- They all are U.S. citizens and have valid social security numbers. Karen, George, and Avery lived in the U.S. all year.

# **Advanced Scenario 1: Test Questions**

- **1.** What is the most beneficial filing status that Karen is eligible to claim on her 2021 tax return?
  - a. Single

B-8 Follow the Decision Tree

- b. Married Filing Separately
- c. Married Filing Jointly
- d. Head of Household
- 2. Karen's Economic Impact Payment (EIP3) must be included in her total income.
  - a. True
  - b. False D-1, table B

- **3.** What amount may Karen deduct as a charitable contribution when filing her 2021 tax return?
  - a. \$650
    - See the NOTE at the
  - b. \$600 **bottom of E-1**
  - c. \$300
  - d. \$0

• Paul and Maggie are married and want to file a joint return.

- Maggie is a U.S. citizen and has a valid Social Security number. Paul is a resident alien and has an ITIN. They resided in the United States all year with their children.
- Paul and Maggie have two children, Cheryl, age 4, and Mike, age 15. Cheryl and Mike are U.S. citizens and have valid Social Security numbers.
- Paul earned \$18,000 in wages.
- Maggie earned \$20,000 in wages.
- In order to work, the Thomases paid child and dependent care expenses of \$3,500 for their daughter Cheryl to attend Busy Bee Child Care.
- Paul and Maggie provided all of the support for their two children.
- · Paul and Maggie declined to receive advance payments for the Child Tax Credit.

### **Advanced Scenario 2: Test Questions**

- **4.** What is the maximum amount Paul and Maggie are eligible to claim for the child tax credit?
  - a. \$3,000
  - b. \$3,600
  - c. \$6,000
  - d. \$6,600
- **5.** How much of the child care expenses can be used to claim the child and dependent care credit?
  - a. \$3,500
  - b. \$3,000
  - c. \$1,500
  - d. \$0

Click here to get to my webpage, "Changes for Tax Year 2021" Read the CTC and Child and Dependent Care Credit sections. All the info you need is there!

• Carol Wheeler, age 56, is single.

• Carol earned wages of \$48,000 and was enrolled the entire year in a high deductible health plan (HDHP) with self-only coverage.

- During the year, Carol contributed \$3,000 to her Health Savings Account (HSA) and her cousin also contributed \$1,000 to Carol's HSA account.
- This means it's an employer contribution.
   Carol's Form W-2 shows \$600 in Box 12 with code W. She has Form 5498-SA showing \$4,600 in Box 2. This is a rollover contribution.
- Carol took a distribution from her HSA to pay her unreimbursed expenses:
  - 2 visits to a physical therapist due to a car accident \$300
  - unreimbursed doctor bills for \$700
  - prescription medicine \$400
  - replacement of a crown \$1,500
  - over the counter sinus medication \$80
  - 10 Zumba classes for \$125 Nope not qualified.
- Carol is a U.S. citizen with a valid Social Security number.

#### **Advanced Scenario 3: Test Questions**

- 6. Form 8889, Part 1 is used to report HSA contributions made by \_\_\_\_\_.
  - a. Carol
  - b. Carol's employer
  - c. Carol's cousin
  - d. All the above
- 7. Carol is eligible to contribute an additional \$\_\_\_\_\_ to her HSA because she is age 55 or older.
- 8. What is the total unreimbursed qualified medical expenses reported on Form 8889, Part II?
  - a. \$2,600
  - b. \$2,900
  - c. \$2,980
  - d. \$3,105

For this scenario you need to read up on Health Savings Accounts (HSAs). Click here for the HSA training pages from Pub 4491.

I've tried every workaround to avoid reading about this... and wasted way more time than if I just bit the bullet and read!

- Barbara is age 57 and was widowed in 2021. She owns her own home and provided all the cost of keeping up her home for the entire year. Her only income for 2021 was \$36,000 in W-2 wages.
- Jenny, age 24, and her daughter Marie, age 3, moved in with her mother, Barbara, after she separated from her spouse in April of 2021. Jenny's only income for 2021 was \$15,000 in wages. Jenny provided over half of her own support. Marie did not provide more than half of her own support.
- Jenny will not file a joint return with her spouse. She did not receive advance child tax credit payments for 2021.
- All individuals in the household are U.S. citizens with valid Social Security numbers. No one has a disability. They lived in the United States all year but not in a community property state.

# **Advanced Scenario 4: Test Questions**

I got both of these	9.		the purpose of determining dep ifying child of	pendency, Marie meets the conditions to be the
questions wrong, so I'll save you the pain.		a. E	Barbara	
save you the pain.		b. J	Jenny	C-1, 2
#9 is C, #10 is False.		c. E	Both Barbara and Jenny	
		d. N	Neither Barbara nor Jenny	
	10.		ny is <b>not</b> eligible to claim Marie us is Married Filing Separate.	for the earned income credit because her filing
		a. T	True	

- I-2, footnote 4
- b. False

Very few of our clients will even consider itemizing. However, it's a good idea to familiarize yourself with itemized deductions. You can review pages F-3 to F-11, or click on the link below for a fairly brief but easy-toread article.

An Overview of Itemized Deductions

- Michael is 49 years old and files as single.
- His 2021 adjusted gross income (AGI) is \$49,500, which includes gambling winnings of \$1,000.
- Michael would like to itemize his deductions this year.
- Michael brings documentation for the following expenses:
  - \$8,200 Hospital and doctor bills
  - \$700 Contributions to Health Savings Account (HSA)
  - \$2,500 Long Term Care Insurance premiums before age limitation applied
  - \$3,400 State withholding (higher than Michael's calculated state sales tax deduction)
  - \$300 Personal property taxes based on value of vehicle
  - \$400 Friend's personal GoFundMe campaign
  - \$275 Cash contributions to the Red Cross
  - \$100 Fair market value of clothing in good condition donated to the Salvation Army (Michael purchased clothing for \$800)
  - \$7,500 Mortgage interest
  - \$820 Real estate tax
  - \$230 Mortgage Insurance Premiums (PMI) on a home he purchased in 2017.
  - \$150 Homeowners association fees
  - \$2,000 Gambling losses

# **Advanced Scenario 5: Test Questions**

- **11.** Michael's mortgage insurance premium of \$230 can be claimed as an itemized deduction on his Schedule A.
  - a. True

F-4, step 10

- b. False
- **12.** What amount of gambling losses is Michael eligible to claim as a deduction on his Schedule A?
  - a. \$0
  - b. \$500 F-11, first gray box
  - c. \$1,000
  - d. \$2,000

- Sean Dennison is 19 years old.
- He is not a full time student. Sean works at a grocery store and earned \$20,000 in wages. He had \$2,400 of withholding.
- He lives with a friend in a rented apartment. They each pay their own expenses. Sean provides all of his own support.
- Sean is a U.S. citizen and lived in the U.S. for the entire year. He has a valid Social Security number.

# **Advanced Scenario 6: Test Questions**

- **13**. Sean is **not** required to file a tax return because he has enough tax withholding to cover his tax liability.
  - a. True
  - b. False
- **14.** Which of the following is **not** a requirement for Sean to claim the earned income credit as a single person with no qualifying children in 2021?
  - a. Sean must have a Social Security number valid for employment.
  - b. Sean must be at least age 25 but under age 65 on December 31. I-2
  - c. Sean's adjusted gross income must be below \$21,430.

A-1

d. Sean **cannot** be the qualifying child of another taxpayer.

Be sure you are familiar with the changes in the EITC for 2021. See my Changes for the 2021 Tax Year webpage.

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

**Note:** 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**

- Gilbert is an elementary school teacher at a public school. Gilbert and Tara are married and choose to file Married Filing Jointly on their 2021 tax return.
- Gilbert worked a total of 1,280 hours in 2021. During the school year, he spent \$500 on unreimbursed classroom expenses.
- Tara retired in 2018 and began receiving her pension on October 1st of that year. She explains that this is a joint and survivor annuity. She has already recovered \$1,013 of the cost of the plan.
- Gilbert 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 2021. The Washingtons determined that they were solvent as of the date of the canceled debt. all you have to do is add the 1099-C
- Tara won \$3,000 gambling at a casino and had additional lottery winnings of \$150.
   Tara has documented casino losses of \$1,500.
   don't forget the \$150 like I did...
- Their son, Chandler, is in his second year of college pursuing a bachelor's degree in Logistics at a qualified educational institution. He 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 his Form 1098-T for the previous tax year. The Washingtons provided Form 1098-T and an account statement from the college that included additional expenses. The Washingtons paid \$450 for books required for Chandler's courses. This information is also included on the College statement of account.
- Chandler does not have a felony drug conviction.
- The Washington's received the third Economic Impact Payment (EIP3) in the amount of \$4,200 in 2021.
- They are all U.S. citizens with valid Social Security numbers.

See "Certain Expenses of Elementary and Secondary School Teachers" on my 2021 Changes webpage.

I found this pension calculation particularly painful. Maybe I was just tired, but the video linked below got me through it. Don't worry about the Death Benefit Exclusion. I still didn't get the right number, but I got a number that made it clear what the answer was.

> Video on how to calculate the taxable portion of retirement using the simplified method



Form 13614-C (October 2021) Intake/Intel						Sury - Internal			neet				Number 5-1964
You will need: • Tax Information such as • Social security cards or • Picture ID (such as valid	r ITIN letters fo d driver's licer	or all pers nse) for yo	ons on yo ou and yo	ur spou	ise.	<ul> <li>You ar comple</li> <li>If you I</li> </ul>	e respo ete and have qu	ete pages 1 nsible for t accurate in estions, pl	he informa formation. ease ask th	tion on yo e IRS-cert	ified volu	•	
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Part I – Your Personal Inform	nation (If you a	are filing a	joint return	, enter	your nam	es in the s	ame orde	er as last ye	ar's return)				
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2. Your spouse's first name TARA	M.I.	Last name WASHINGTON				Be				ls your spouse a U.S. citizei X Yes □ No			
3. Mailing address 123 TAYLOR AVENUE							City YOUR CI	ГҮ			State YS		ZIP code YOUR ZIP
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Advanced Scenarios

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Check supportise box for each question in each section           Yes         No         Unsure         Part III - Income - Last Year, Did You (or Your Spouse) Receive           Image: Span Span Span Span Span Span Span Span				Page 2
Image: State in the image: State in	Check	appr	opriate bo	ox for each question in each section
W       2. (A) Tip Income?         W       3. (B) Scholarships? (Forms W-2. 1098-T)         4. (B) Interest/Dhvidends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)         S. (B) Refund of state/local income taxes? (Form 1099-G)         W       6. (B) Alimony income or separate maintenance payments?         W       7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)         B. (A) Cash/hock/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 10997         B. (A) Cash/hock/virtual currency payments form Persions. Annulus, and or IRA? (Form 1099-R)         W       10. (B) Disability income? (such as payments from Pensions. Annulus, and or IRA? (Form 1099-R)         W       11. (A) Retirement income or payments from Pensions. Annulus, and or IRA? (Form 1099-R)         W       12. (B) Unemployment Compensation? (Form 1099G)         X       13. (B) Social Security or Raincad Retirement Benefits? (Forms SSA-1099, RRB-1099)         X       14. (M) Income (or loss) from Rental Property?         Yes       No         Yes       No         Z       12. (B) Unemployment Tanko Retirement Benefits? (Forms SSA-1099, RRB-1099)         X       11. (A) Maincome or payments for a retirement Benefits? (Form 1098-T)         Yes       No       12. (B) Unemployment income? (gambling, lot	Yes	No	Unsure	Part III – Income – Last Year, Did You <i>(or Your Spouse)</i> Receive
Image: State Sta	x			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
Image: Second		x		2. (A) Tip Income?
x       C       (B) Alimony income taxes? (Form 1099-G)         x       G       (B) Alimony income or separate maintenance payments?         x       (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?         x       (B) Alimony income or exchange of Stocks, Bonds, Virtual Currency, or other property or services for any work performed not reported on Forms W-2 or 1099?         x       (B) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms 1099-S, 1099-B)         x       (B) Cash/check/virtual currency payments from insurance, or workers compensation) (Forms 1099-R, W-2)         x       (B) Unemployment Compensation? (Form 1099G)         x       (B) College for Reatal Property?         x       (B) College for payments to a retirement secount?         x       (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)         x       (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)         x       (B) College or post secondary educational expenses for yourself, spouse or depend	×			3. (B) Scholarships? (Forms W-2, 1098-T)
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Image: Section of the section of th		x		5. (B) Refund of state/local income taxes? (Form 1099-G)
Image: Second				
9       A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S, 1099-B)         0       10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)         11       (A) Retirement fincome or payments from Pensions. Annulities, and or IRA? (Form 1099-R)         0       12. (B) Unemployment Compensation? (Form 1099G)         13       (B) Social Security or Rainoad 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, virtual currency, Sch K-1, royalties, foreign income, etc.)         Yes       No         Wo Unsure Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay         0       1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?       Yes         0       1. (B) Alimony or separate maintenance payments?       IFRA (A)       2 401K (B)       Other         13. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)       (A) Any of the following?       (A) Medical & Dental (including insurance premiums)       (A) Mordgage Interest (Form 1098)         14. (A)       14. (A)       2 401K (B)       Contributions       (A) Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         16		x		7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
□       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)         □       11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)         □       13. (B) Social Security or Rainoad Retirement Benefits? (Forms SSA-1099, RRB-1099)         □       13. (B) Social Security or Rainoad Retirement Benefits? (Forms SSA-1099, RRB-1099)         □       14. (M) Income (or loss) from Rental Property?         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         □       1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? □ Yes □ No         □       1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? □ Yes □ No         □       2. Contributions or repayments to count? □ IRA (A) □ 401K (B) □ Roth IRA (B) □ Other         □       3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-1)         □       4. Any of the following? □ (A) Madcial & Dental (including insurance premiums) □ (A) Mortgage Interest (Form 1098)         □       5. (B) Child or dependent care expenses such as daycare? <t< td=""><td></td><td></td><td></td><td>8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?</td></t<>				8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
Image: State in the income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)         Image: State income of the income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)         Yes       No         Unsure       Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay         Image: State income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)         Yes       No         Unsure       Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay         Image: State income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)         Yes       No         Unsure       Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay         Image: State income?       Image: State income?         Image: State income?       IRA (A)       Image: 401K (B)       Other         Image: State income?       Image: State income?       Image: State income?       Image: State income?         Image: State income?       Image: State income?       Image: State income?       Image: State income?         Image: State income?       Image: State income?       Image: State income?       Image: State income?         Image: State income?       Image: State income?       Image: State income?       Image: State income?         <		x		
□       12. (B) Unemployment Compensation? (Form 1099G)         □       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, virtual currency, 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) □ 401K (B) □ Roth IRA (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)         □       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) Expense 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				10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
X       13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)         X       14. (M) Income (or loss) from Rental Property?         Y       15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)         Yes       No         Unsure       Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay         X       1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?       Yes       No         X       1. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)       Other         X       2. Contributions or repayments to a retirement account?       IRA (A)       X 401K (B)       Other         X       4. Any of the following?       (A) Medical & Dental (including insurance premiums)       (A) Mortgage Interest (Form 1098)         X       5. (B) Child or dependent care expenses such as daycare?       (B) Chaintable Contributions         X       5. (B) Child or dependent care expenses such as a teacher, teacher's aide, counselor, etc.?         X       6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?         X       6. (B) Student loan interest? (Form 1098-E)         Yes       No       Unsure Part V - Life Events - Last Year, Did You (or Your Spouse)         X       1. (A) Hav	x			
Image: Second Secon		×		12. (B) Unemployment Compensation? (Form 1099G)
X       □       15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)         Yes       No       Unsure       Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay         X       □       1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? □ Yes □ No         X       □       2. Contributions or repayments to a retirement account? □ IRA (A) ☑ 401K (B) □ Roth IRA (B) □ Other         X       □       3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)         X       □       4. Any of the following? □ (A) Medical & Dental (including insurance premiums) □ (A) Mortgage Interest (Form 1098)         Q       (A) Taxes (State, Real Estate, Personal Property, Sales) □ (B) Charitable Contributions         X       □       5. (B) Child or dependent care expenses such as daycare?         X       □       6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?         X       □       6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?         X       □       6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?         X       □       7. (A) Expenses related to self-employment income or any other income you received?         X       □       1. (A) Have ar	x			13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
Yes       No       Unsure       Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay		×		14. (M) Income (or loss) from Rental Property?
Image: Signal	x			15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
X       0       2. Contributions or repayments to a retirement account?       IRA (A)       X       401K (B)       Roth IRA (B)       Other         X       0       3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)       (A) Mortgage Interest (Form 1098)       (A) Mortgage Interest (Form 1098)         X       0       4. Any of the following?       (A) Mortgage Interest (Form 1098)       (B) Charitable Contributions         X       0       5. (B) Child or dependent care expenses such as daycare?       (B) Charitable Contributions       (B) Charitable Contributions         X       0       6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?       (B) Child or dependent care expenses such as a teacher, teacher's aide, counselor, etc.?         X       0       6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?         X       0       7. (A) Expenses related to self-employment income or any other income you received?         X       0       8. (B) Student loan interest? (Form 1098-E)         Yes       No       Unsure       Part V – Life Events – Last Year, Did You (or Your Spouse)         X       1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)       X         X       0       1. (A) Adopt a child?       X       A) A	Yes	No	Unsure	Part IV – Expenses – Last Year, Did You <i>(or Your Spouse)</i> Pay
X       0       3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)         X       0       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         X       5. (B) Child or dependent care expenses such as daycare?         X       6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?         X       7. (A) Expenses related to self-employment income or any other income you received?         X       8. (B) Student loan interest? (Form 1098-E)         Yes       No       Unsure         Yes       1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)         X       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)         X       3. (A) Adopt a child?         X       1. (A) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year?       If yes, for which tax year?         X       5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)       X         X       6. (A) Receive the First Time Homebuyers Credit in 2008?       Yes how much?         X       6.		x		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?  Yes No
Image: Second	×			2. Contributions or repayments to a retirement account? 🗌 IRA (A) 🛛 401K (B) 🗌 Roth IRA (B) 🗌 Other
A Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         A Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         A Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         A Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         A Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         A Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         A Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         A Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         A Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         A Estate, Personal Property, Sales)       (E) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?         X       A Estate, Personal Property, Sales)       (E) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?         Y       B (B) Student loan interest? (Form 1098-E)       (E) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?         Y       No Unsure       Part Y - Life Events - Last Year, Did You (or Your Spouse)         X       1 (A) Have redit card, student loan or mortgage debt cancelled/forgiven by a	x			3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
Image: Second		x		4. Any of the following? (A) Medical & Dental (including insurance premiums) (A) Mortgage Interest (Form 1098)
X				<ul> <li>(A) Taxes (State, Real Estate, Personal Property, Sales)</li> <li>(B) Charitable Contributions</li> </ul>
Image: Second		x		5. (B) Child or dependent care expenses such as daycare?
Image: Second State       8. (B) Student loan interest? (Form 1098-E)         Yes       No       Unsure       Part V - Life Events - Last Year, Did You (or Your Spouse)         Image: Second State       1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)         Image: Second State       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)         Image: Second State       3. (A) Adopt a child?         Image: Second State       4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?         Image: Second State       5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)         Image: Second State       6. (A) Receive the First Time Homebuyers Credit in 2008?         Image: Second State       7. (B) Make estimated tax payments or apply last year's refund to this year's tax?       If so how much?         Image: Second State       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]         Image: Second State       10. (B) Receive an Economic Impact Payment (stimulus) in 2021?       11. (B) Receive Advanced Child Tax Credit payments?	×			6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
Image: Second		×		7. (A) Expenses related to self-employment income or any other income you received?
Yes       No       Unsure       Part V - Life Events - Last Year, Did You (or Your Spouse) <ul> <li>X</li> <li>1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)</li> <li>X</li> <li>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)</li> <li>X</li> <li>3. (A) Adopt a child?</li> <li>X</li> <li>4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?</li> <li>X</li> <li>5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</li> <li>6. (A) Receive the First Time Homebuyers Credit in 2008?</li> <li>X</li> <li>7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?</li> <li>X</li> <li>8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?</li> <li>9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]</li> <li>X</li> <li>10. (B) Receive an Economic Impact Payment (stimulus) in 2021?</li> <li>X</li> <li>11. (B) Receive Advanced Child Tax Credit payments?</li> </ul>				8. (B) Student loan interest? (Form 1098-E)
Image: Second	Yes	No	Unsure	Part V – Life Events – Last Year, Did You <i>(or Your Spouse)</i>
Image: Sector of the sector		x		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
Image: Second state in the second s	×	x		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)
Image: Second state in the second s		x		3. (A) Adopt a child?
Image: Second system of the			I _	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
Image: Second				5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
Image: Second				
Image: Second system       8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?         Image: Second system       9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]         Image: Second system       10. (B) Receive an Economic Impact Payment (stimulus) in 2021?         Image: Second system       11. (B) Receive Advanced Child Tax Credit payments?			_	
Image: Second system       9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]         Image: Second system       10. (B) Receive an Economic Impact Payment (stimulus) in 2021?         Image: Second system       11. (B) Receive Advanced Child Tax Credit payments?				
Image: Second state in the second s				
Image:				
			_	
	Cataloo			

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Page 3
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         Image: Comparison of the system of the
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?
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.
7. Would you say you can carry on a conversation in English, both understanding & speaking? 🗌 Very well 🗌 Well 📋 Not well 🗌 Not at all 🕱 Prefer not to answer
8. Would you say you can read a newspaper or book in English?
9. Do you or any member of your household have a disability?
10. Are you or your spouse a Veteran from the U.S. Armed Forces?
11. Your race?
🗌 American Indian or Alaska Native 📋 Asian 📋 Black or African American 📋 Native Hawaiian or other Pacific Islander 📋 White 🕱 Prefer not to answer
12. Your spouse's race?
🗌 American Indian or Alaska Native 🔲 Asian 🗌 Black or African American 🗌 Native Hawaiian or other Pacific Islander 🗌 White 🕱 Prefer not to answer
□ No spouse
13. Your ethnicity?
14. Your spouse's ethnicity? 🗌 Hispanic or Latino 📄 Not Hispanic or Latino 🕱 Prefer not to answer
Additional comments
Privacy Act and Paperwork Reduction Act Notice
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224
Catalog Number 52121E         www.irs.gov         Form 13614-C (Rev. 10-2021)

Employer identification number (EIN) 35-700XXX Employer's name, address, and ZIP code	d Manage time, other compared in	
	<ol> <li>Wages, tips, other compensation</li> </ol>	2 Federal income tax withheld
Employer's name, address, and ZIP code	\$35,502.0	0 \$2,800
	3 Social security wages	4 Social security tax withheld
	\$36,502.00	\$2,263.12
COOLIDGE ELEMENTARY SCHOOL	5 Medicare wages and tips	6 Medicare tax withheld
2565 DEATON STREET	\$36,502.0	00 \$529.28
YOUR CITY, STATE ZIP	7 Social security tips	8 Allocated tips
Control number	9	10 Dependent care benefits
Employee's first name and initial Last name believe this is the one	Suff. 11 Nonqualified plans	12a See instructions for box 12
where the software free	KS 12 Statutory Retirement Third-party	D \$1,000.00
GILBERT WASHINGTON out because you have t	13 employee plan sick pay	
123 TAYLOR AVENUE adjust the social securi		d 
YOUR CITY, YOUR STATE, ZIP and medicare tax amou	-	12c
Just dismiss the warnin		ै 12d
it's not this one, you'll s	•	
Employee's address and ZIP code this later.	56	e
State         Employer's state ID number         16         State wages, tips, etc.         17         State	ncome tax 18 Local wages, tips, etc.	19 Local income tax 20 Locality nam
S 35-700XXX \$35,502.00	\$350.00	
		<u> </u>
		of the Treasury—Internal Revenue Servic
<b>₩−2</b> Wage and Tax Statement ∠	]21 Department	
py B—To Be Filed With Employee's FEDERAL Tax Return.		
s information is being furnished to the Internal Revenue Service.		

			С	TED (if checked	d)	_			
PAYER'S name, street address country, ZIP or foreign postal c			ſ	Gross distribution	n	OI	MB No. 1545-0		Distributions From ensions, Annuities, Retirement or
OAK ENTERPRISES			\$ 2	18,4 a Taxable amount	85.00		2021	Рі	ofit-Sharing Plans,
2250 DELTA AVENUE			Γ		-				IRAs, Insurance
YOUR CITY, YOUR STA	TE, ZIP		\$				Form <b>1099-</b>	R	Contracts, etc.
			2	<b>b</b> Taxable amoun			Total		Сору В
				not determined	$\checkmark$	-	distribution		Report this
PAYER'S TIN	RECIPIENT'S TI	N	3	Capital gain (inclı box 2a)	uded in		Federal incom withheld	ie tax	income on your federal tax return. If this
41-200XXXX	417-00-	-XXXX	\$			\$		1,849.00	
RECIPIENT'S name			5	Employee contribution Designated Roth contributions or insurance premiur			Net unrealize appreciation employer's s	in	federal income tax withheld in box 4, attach
			\$	inourance promia		\$			this copy to
Street address (including apt.	ıo.)		7	Distribution	IRA/ SEP/	8	Other		your return.
123 TAYLOR AVENUE				code(s) <b>7</b>	SIMPLE	\$		%	This information is being furnished to
City or town, state or province, c	ountry, and ZIP or for	eign postal code	9	a Your percentage	of total	9b	Total employee	contributions	the IRS.
YOUR CITY, YOUR STATE, Z				distribution	%	<u> </u>		3,500.00	
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	12 FATCA filing requirement	1 \$	4 State tax withhel	d	15	5 State/Payer	's state no.	<b>16</b> State distribution \$
\$			\$						\$
Account number (see instructions	5)	<b>13</b> Date of payment	1 \$	7 Local tax withhel	d 	18	Name of loo	cality	<b>19</b> Local distribution \$
			\$						\$
Form <b>1099-R</b>	www.i	rs.gov/Form1099F	1				Department of	the Treasury -	Internal Revenue Service

FORM SSA	-1099 - SOCIAL SEC	URITY	BENEFIT STATEMENT
	OUR SOCIAL SECURITY BEN REVERSE FOR MORE INFOR		OWN IN BOX 5 MAY BE TAXABLE INCOME.
Box 1. Name	TARA WASHINGTON	Box 2. Be	neficiary's Social Security Number 417-00-XXXX
Box 3. Benefits Paid in 2021 <b>\$21,102</b>	Box 4. Benefits Repaid to SSA	in 2021	Box 5. Net Benefits for 2021 (Box 3 minus Box 4) \$21,102
DESCRIPTION OF AI Paid by check or direct de Medicare Part B premiums	posit: \$17,280		DESCRIPTION OF AMOUNT IN BOX 4
your benefits \$1,802 Total additions: Benefits for 2021: \$21,102			
Denents for 2021. 921, 102		Box 6. Vol	luntary Federal Income Tax Withholding \$2,02
			dress AYLOR AVENUE & CITY, STATE ZIP
Draft as of June 21	2021 - Subject to Ch		aim Number (Use this number if you need to contact SSA.)
rm SSA-1099-SM (6/2020)			THIS FORM TO SSA OR IRS

	B No. 1545-1424	te of identifiable event 09/03/2021	ity or town, state or province, country, one no.	REDITOR'S name, street address, c P or foreign postal code, and teleph
Cancellatior	2021	nount of debt discharged		DELPHI BANK
of Deb		750.00		454 SYCAMORE AVENUE
		erest, if included in box 2		OUR CITY, YOUR STATE, ZIP
	orm <b>1099-C</b>			
Сору Е		bt description	DEBTOR'S TIN	REDITOR'S TIN
For Debto		DIT CARD	416-00-XXXX	31-700XXXX
This is important ta: information and is being furnished to the IRS. I you are required to file a				EBTOR'S name
sanction may be		hecked, the debtor was po payment of the debt		treet address (including apt. no.) 23 TAYLOR AVENUE
imposed on you i taxable income results from this transaction			y, and ZIP or foreign postal code	ity or town, state or province, countr OUR CITY, YOUR STATE, ZIP
and the IRS determines that it has not been reported	ir market value of property	ntifiable event code		ccount number (see instructions)

and ZIP or foreign postal code	or town, province or state, country,	<ol> <li>Reportable winnings</li> </ol>		OMB No. 1545-023
		a coperate consider	2 Date won 7/04/2021	Form W-20
CHEVY CASINO		\$ 3,000.00	//04/2021	Certai
I WINNER CIRCLE (OUR CITY, STATE ZIP		3 Type of wager SLOT MACHINE	4 Federal income tax withheld \$	Gamblin Winning
		5 Transaction	6 Race	(Rev. January 202
				For calendar ye
		7 Winnings from identical wagers		20 <b>1</b>
PAYER'S federal identification number	PAYER'S telephone number	<ul><li>\$</li><li>9 Winner's taxpayer identification no.</li></ul>	AR . 10 Window	_
36-800XXXX		9 winner staxpayer identification no.		
30-0007777		417-00-XXXX		This informati
WINNER'S name		11 First identification	12 Second identification	to the Interr
TARA WASHINGTON				Revenue Servic
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings	-
23 TAYLOR AVENUE			-	Сору
			\$	COPY Report this incor
City or town, province or state, cou	ntry, and ZIP or foreign postal code	15 State income tax withheld	16 Local winnings	on your federal t
YOUR CITY, STATE ZIP				return. If this for shows fede
		\$ 17 Local income tax withheld	\$ 18 Name of locality	income t
			I mame of locality	withheld in box
				attach this co to your retu
		\$		
	re that, to the best of my knowledge	and belief, the name, address, ar		per that I have furnishe
correctly identify me as the recipien	re that, to the best of my knowledge t of this payment and any payments fro	and belief, the name, address, ar om identical wagers, and that no of	ther person is entitled to any pa	per that I have furnished
correctly identify me as the recipien		and belief, the name, address, ar m identical wagers, and that no of		per that I have furnished rt of these payments.
	t of this payment and any payments fro	and belief, the name, address, ar m identical wagers, and that no of	ther person is entitled to any pa Date ►	per that I have furnished rt of these payments.
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correctly identify me as the recipien Signature ► orm W-2G (Rev. 1-2021)	t of this payment and any payments fro www.irs.gov/For 	mW2G	ther person is entitled to any pa Date ►	per that I have furnished rt of these payments.
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correctly identify me as the recipient Signature ► form W-2G (Rev. 1-2021) LER'S name, street address, city or i reign postal code, and telephone nu ORDON COLLEGE O COLLEGE AVENUE OUR CITY, YOUR STATE, 2 LER'S employer identification no. 38-800XXXX "UDENT'S name HANDLER WASHINGTON reet address (including apt. no.) 23 TAYLOR AVENUE	t of this payment and any payments fro www.irs.gov/For CORREC own, state or province, country, ZIP or mber ZIP STUDENT'S TIN 608-00-XXXX y, and ZIP or foreign postal code	CTED TPayments received for qualified tuition and related expenses \$ 5,218.00 2 3 4 Adjustments made for a prior year \$ 6 Adjustments to scholarships or grants	Date ►         Department of the Treasury         DMB No. 1545-1574         ② ③ 2 1         Form 1098-T         5 Scholarships or grants         \$ 2,013.00         7 Checked if the amount in box 1 includes amounts for an	- Internal Revenue Serv - Internal Revenue Serv - Internal Revenue Serv Statement Copy E For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 886 to claim education credits. Give it to the
correctly identify me as the recipient Signature ► orm W-2G (Rev. 1-2021) ER'S name, street address, city or teign postal code, and telephone nu ORDON COLLEGE O COLLEGE AVENUE OUR CITY, YOUR STATE, 2 LER'S employer identification no. 38-800XXXX UDENT'S name HANDLER WASHINGTON reet address (including apt. no.) 23 TAYLOR AVENUE by or town, state or province, countr OUR CITY, YOUR STATE, 2	t of this payment and any payments fro www.irs.gov/For CORREG own, state or province, country, ZIP or mber ZIP STUDENT'S TIN 608-00-XXXX y, and ZIP or foreign postal code ZIP 8 Checked if at least	CTED CTED T Payments received for qualified tuition and related expenses \$ 5,218.00 2 3 4 Adjustments made for a prior year \$ 6 Adjustments to scholarships or grants for a prior year \$ 9 Checked if a graduate 1	Date ►         Department of the Treasury         DMB No. 1545-1574         ② ③ 2 1         Form 1098-T         5 Scholarships or grants         \$ 2,013.00         7 Checked if the amount in box 1 includes amounts for an academic period beginning January- March 2022 □         10 Ins. contract reimb./refund	- Internal Revenue Serv - Internal Revenue Se
correctly identify me as the recipient Signature ► orm W-2G (Rev. 1-2021) ER'S name, street address, city or i reign postal code, and telephone nu ORDON COLLEGE D COLLEGE AVENUE DUR CITY, YOUR STATE, 2 LER'S employer identification no. 38-800XXXX UDENT'S name HANDLER WASHINGTON reet address (including apt. no.) 23 TAYLOR AVENUE by or town, state or province, countr OUR CITY, YOUR STATE, 2 invice Provider/Acct. No. (see instr.)	t of this payment and any payments fro www.irs.gov/For CORREC own, state or province, country, ZIP or mber ZIP STUDENT'S TIN 608-00-XXXX y, and ZIP or foreign postal code ZIP	CTED CTED Payments received for qualified tuition and related expenses \$ 5,218.00 2 3 4 Adjustments made for a prior year \$ 6 Adjustments to scholarships or grants for a prior year \$	Date ►         Department of the Treasury         DMB No. 1545-1574         ② ③ 2 1         Form 1098-T         5 Scholarships or grants         \$ 2,013.00         7 Checked if the amount in box 1 includes amounts for an academic period beginning January- March 2022 □         10 Ins. contract reimb./refund	- Internal Revenue Servi - Internal Revenue Servi - Internal Revenue Servi Statement Copy B For Student This is important tax informatior and is being furnished to the IRS. This form must be used to complete Form 8863 to claim educatior credits. Give it to the tax preparer or use it to prepare the tax return

	Statement of Ac	count		
	December 31, 2	021		
CHANDLER STUDENT ID: 60	WASHINGTON 8-00-XXXX			
Date	Transaction	Amount Billed	Amount Paid	
08/30/2021	Tuition – Fall Semester 2021	+\$5,218.00		
08/30/2021	Scholarship		\$2,013.00	
09/03/2021	Parking pass	+\$125.00		
09/04/2021	Campus Bookstore charge to student account for course-related books			
	account for course-related books	+\$450.00		
09/05/2021 12/31/2021 A	Payment – check #4321 ccount Balance		<b>-\$3,780.00</b> \$0.00	amount the
				amount the Just subtra
12/31/2021 A	Tara Washington			amount the Just subtra
12/31/2021 A Gilbert and 123 TAYLOR A	Tara Washington		\$0.00	amount the Just subtra
Gilbert and 123 TAYLOR A YOUR CITY, ST PAY TO THE	Tara Washington VENUE ATE, ZIP		\$0.00	A-ha! This amount the Just subtra QTRE.

- **15.** What is the taxable portion of Tara's pension from Oak Enterprises using the simplified method?
  - a. \$0
  - b. \$17,862 Line 5 on form 1040
  - c. \$18,035
  - d. \$18,485
- 16. None of Tara's social security income is taxable.
  - a. True Line 6 on form 1040
  - b. False
- **17.** What is the total amount of other income reported on the Washington's Form 1040, Schedule 1 ?
  - a. \$3,900
  - b. \$3,150 Line 8 on form 1040
  - c. \$2,400
  - d. \$750
- **18.** Gilbert is eligible to deduct \$500 as an adjustment to income on Form 1040, Schedule 1 for qualified educator expenses.
  - a. True
  - b. False
- **19.** The Washington's standard deduction on their 2021 tax return is \$\_\_\_\_\_\_.

Amount they paid minus non-QTRE

- 20. The total qualified expenses for the American Opportunity Credit are \$\_\_\_\_\_.
- **21.** Which of the following credits are the Washingtons' eligible to claim on their tax return?
  - a. Child tax credit

- No children under 18
- b. Credit for other dependents
- c. Child and dependent care credit
- d. None of the above
- **22.** What is the Washington's total federal income tax withholding? \$\_\_\_\_\_

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

**Note**: 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

See D-21 for entering Car

and Truck Expenses.

Cynthia is an electrician, age 29, and single.

# See my notes on the broker's statement.

You'll need this code for the

the Schedule C.

bottom of the "Basic Information About Your Business" page of

- · Cynthia has investment income and has a consolidated broker's statement.
- Cynthia began a cleaning service business in 2020. She was paid on Form 1099-NEC for 2021. She also received additional cash receipts of \$400 not reported on the Form 1099-NEC.
   be sure to add this to her Schedule C income.
- Cynthia uses the cash method of accounting. She uses business code 561720.
- Cynthia has receipts for the following expenses:
  - \$350 for cleaning supplies
  - \$225 for business cards
  - \$450 for a mop, broom, and vacuum cleaner
  - \$150 for work gloves
  - \$125 for lunches
  - \$175 for work clothes suitable for everyday use
- Cynthia has a detailed mileage log reporting for 2021:
  - Mileage from her home to her first client's home and mileage from her last client's home to her home 750 miles
  - In addition, on the days Cynthia worked for multiple clients, she kept track of the mileage from the first client's home to the second client's home in case that mileage was also deductible. She logged 450 miles (not included in the 750 miles).
  - The total mileage on her car for tax year 2021 was 11,200 miles. Of that, 10,000 were personal miles. She placed her only vehicle, a pick-up truck, in service on 3/15/2020. Cynthia will take the standard mileage rate.
- Cynthia took an early distribution from her IRA in April to pay off her educational expenses. This is an exception from the 10% early withdrawal penalty. See H-5, number 8.
- Cynthia is paying off her student loan from 2018. You can assume this is from her bachelor's degree.
- Cynthia is working towards her Master of Business Administration (MBA) degree. She took a few college courses this year at an accredited college.

Lifetime Learning Credit - you know because she already has her bachelor's.

Just look around in the Schedule C to find appropriate places to put these. Don't worry that it has to be perfect. But the lunches and work clothes aren't specific to work, so they don't count. You can find info about the Premium Tax Credit on pages H-12 to H-14, but it's easy enough to just follow the directions in the software after you answer "yes" to the Health Insurance Questionnaire.

- Cynthia purchased insurance for herself through the marketplace and has a Form 1095-A.
- If Cynthia has a refund, she would like it deposited into her checking account.
- Cynthia received the third Economic Impact Payment (EIP3) in the amount of \$1,400 in 2021.



Form <b>13614-C</b> (October 2021)		Inta		•		Quali			Sheet				Number -1964
You will need: • Tax Information such as • Social security cards or • Picture ID (such as valid	ITIN letters for driver's license	all person e) for you	ns on yo i and you	ur spou	se.	<ul> <li>You an complication</li> <li>If you</li> </ul>	e respon ete and a have que	nsible fo accurate estions,	1-4 of this for the informa information. please ask th	tion on yo ne IRS-cer	tified volu		
	Volunteers a	To repor	rt unethio	cal beh	avior to t	the IRS, e	mail us a	at <u>wi.volt</u>	ax@irs.gov		ls.		
Part I – Your Personal Inform I. Your first name CYNTHIA	ation (if you are	M.I.	Last na	ame	our name	es in the s	ame orde	E	Best contact r YOUR PHONE	umber	Are y	ou a U.S. ci	tizen? ] No
2. Your spouse's first name			Last na	ame				E	Best contact r	umber	ls yoi □ Ye		U.S. citizen? ] No
3. Mailing address 159 ARCHER AVENUE							City YOUR CI	тү			State YS		IP code Y <b>OUR ZIP</b>
I. Your Date of Birth 02/24/1992 7. Your spouse's Date of Birth	<ul><li>5. Your job title</li><li>ELECTRICIAN</li><li>8. Your spouse</li></ul>			b. 9.	Totally ar Last year	, were you nd perman , was youi	ently disa		Yes 🗴 N	lo c. Le	ll-time stu gally blind ll-time stu	ר <u> </u>	
10. Can anyone claim you or yo 11. Have you, your spouse, or o	· ·			Yes	X No	nd perman Unsu t or been i	ire		☐ Yes ☐ N Protection PIN		gally blind		′es □ No ′es 🕱 No
12. Provide an email address (a Part II – Marital Status and	, ,,			t be use	ed for con	tacts from	the Inter	rnal Reve	nue Service)				
I. As of December 31, 2021, w was your marital status?	☐ Marrie	ed ced lly Separa	a. If N b. Die Da ited Da	Yes, Dio d you liv ate of fin ate of se	l you get ve with yo al decree	married in our spouse aintenanc	2021? during a	iny part o	civil unions, f the last six r			Yes 🗌 N	10
<ul> <li>2. List the names below of:</li> <li>everyone who lived with yo</li> <li>anyone you supported but</li> </ul>		•		e)				lf a	dditional spac				ist on page 3
	(mm/dd/yy) to y exa soi dau pai	you (for r ample: I n, y		US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (S/M)	Full-time Student last year (yes/no)		d 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?	Did this person have less than \$4,300 of income? (yes,no,n/a	support for	Did the taxpayer(s) pay more tha half the cost maintaining a home for this person?
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(yes,no,n/a)			(yes/no)
												orm <b>13614-</b>	

heck a	appro	opriate bo	Page 2 Page 2
	· ·	·	Part III – Income – Last Year, Did You <i>(or Your Spouse)</i> Receive
			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
	×		2. (A) Tip Income?
	x		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)
	x		6. (B) Alimony income or separate maintenance payments?
			7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
			8. (A) Cash/check/virtual currency payments, 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, Virtual Currency 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 1099G)
	×		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, virtual currency, Sch K-1, royalties, foreign income, etc.)
res l	No	Unsure	Part IV – Expenses – Last Year, Did You <i>(or Your Spouse)</i> 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) 🗌 401K (B) 🗌 Roth IRA (B) 🗌 Other
x			3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	x		4. Any of the following? (A) Medical & Dental (including insurance premiums) (A) Mortgage Interest (Form 1098)
			<ul> <li>(A) Taxes (State, Real Estate, Personal Property, Sales)</li> <li>(B) Charitable Contributions</li> </ul>
	×		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 I	No	Unsure	Part V – Life Events – Last Year, Did You <i>(or Your Spouse)</i>
	x		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)
	x		3. (A) Adopt a child?
	x		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]
			10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
	x		11. (B) Receive Advanced Child Tax Credit payments?

94

**Advanced Scenarios** 

Would you like to receive written communications from the IRS in a language ofther than English?       Yes       No       If yes, which language         Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)       Spouse         Check here if you, or your spouse if filing jointly, want \$3 to go to this fund       You       Spouse         If you are due a refund, would you like:       a. Direct deposit       b. To purchase U.S. Savings Bonds       c. To split your refun         If you have a balance due, would you like to make a payment directly from your bank account?       Yes       No       Yes       No         5. Did you, or your spouse if filing jointly, receive a letter from the IRS?       Yes       No       Mo       Yes       No         4. If you have a balance due, would you like to make a payment directly from your bank account?       Yes       No       No       Yes       No         5. Did you, or your spouse if filing jointly, receive a letter from the IRS?       Yes       No       Mo       Yes       No         4. Would you say you can carry on a conversation in English, both understanding & speaking?       Yer yeell       Well       Not well       Not at all         9. Would you say you can carry on a conversation in English, both understanding & speaking?       Yer yeell       No there for you any member of your household have a disability?       Yes       No       Prefer not	d between different accounts No questions may be used by purposes. These questions t all  Prefer not to answer Prefer not to answer
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund       You       Spouse         B. If you are due a refund, would you like:       a. Direct deposit       b. To purchase U.S. Savings Bonds       c. To split your refun         Image: Yes       No       Yes       No       Yes       No       Yes       No         If you have a balance due, would you like to make a payment directly from your bank account?       Yes       Image: No       Yes       Image: No         5. Did you ive in an area that was declared a Federal disaster area?       Yes       Image: No       If yes, where?         6. Did you, or your spouse if filing jointly, receive a letter from the IRS?       Yes       No       If yes       No         Any free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following of his site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical pre optional.         7. Would you say you can carry on a conversation in English, both understanding & speaking?       Very well       Well       Not well       Not at all         8. Would you say you can read a newspaper or book in English?       Yes       No       Prefer not to answer         0. Are you or your spouse a Veteran from the U.S. Armed Forces?       Yes       No       Prefer not to answer         1. Your race?	] No questions may be used by purposes. These questions t all □ Prefer not to answer □ Prefer not to answer
B. If you are due a refund, would you like: a. Direct deposit b. To purchase U.S. Savings Bonds c. To split your refun   Image: Stress of the s	] No questions may be used by purposes. These questions t all □ Prefer not to answer □ Prefer not to answer
<ul> <li>Did you live in an area that was declared a Federal disaster area? Yes No If yes, where?</li> <li>Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No</li> <li>Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following of this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical pre optional.</li> <li>Would you say you can carry on a conversation in English, both understanding &amp; speaking? Very well Well Not well Not well Not at all 0. Do you or any member of your household have a disability? Yes No</li> <li>Ore you or your spouse a Veteran from the U.S. Armed Forces? Yes No</li> <li>Prefer not to answer</li> <li>Your arce?</li> <li>American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White No spouse</li> <li>Your spouse is race?</li> <li>American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White No spouse</li> <li>Your ethnicity?</li> <li>Hispanic or Latino Not Hispanic or Latino Prefer not to answer</li> <li>Your spouse's ethnicity?</li> <li>Hispanic or Latino Not Hispanic or Latino Prefer not to answer</li> <li>No spouse</li> </ul>	t all  Prefer not to answer Prefer not to answer Prefer not to answer
B. Did you, or your spouse if filing jointly, receive a letter from the IRS?       Yes       No         Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following of this site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical fure optional.         Y. Would you say you can carry on a conversation in English, both understanding & speaking?       Yery well       Well       Not well       Not well       Not at all         B. Would you say you can read a newspaper or book in English?       Yes       X       No       Prefer not to answer         O. Do you or any member of your household have a disability?       Yes       No       Prefer not to answer         0. Are you or your spouse a Veteran from the U.S. Armed Forces?       Yes       No       Prefer not to answer         1. Your race?	t all  Prefer not to answer Prefer not to answer Prefer not to answer
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<ul> <li>b. Do you or any member of your household have a disability?</li> <li>b. Do you or any member of your household have a disability?</li> <li>b. Yes</li> <li>c. No</li> <li>c. Prefer not to answer</li> <li>c. Are you or your spouse a Veteran from the U.S. Armed Forces?</li> <li>c. Yes</li> <li>c. No</li> <li>c. Prefer not to answer</li> <li>c. Your race?</li> <li>c. American Indian or Alaska Native</li> <li>c. Asian</li> <li>c. Black or African American</li> <li>c. Native Hawaiian or other Pacific Islander</li> <li>c. White</li> <li>c. Your spouse's race?</li> <li>c. American Indian or Alaska Native</li> <li>c. Asian</li> <li>c. Black or African American</li> <li>c. Native Hawaiian or other Pacific Islander</li> <li>c. White</li> <li>c. Your spouse's race?</li> <li>c. American Indian or Alaska Native</li> <li>c. Asian</li> <li>c. Black or African American</li> <li>c. Native Hawaiian or other Pacific Islander</li> <li>c. White</li> <li>c. Your spouse's race?</li> <li>c. American Indian or Alaska Native</li> <li>c. Asian</li> <li>c. Black or African American</li> <li>c. Native Hawaiian or other Pacific Islander</li> <li>c. White</li> <li>c. Your spouse's race?</li> <li>d. American Indian or Alaska Native</li> <li>c. Asian</li> <li>c. Black or African American</li> <li>c. Native Hawaiian or other Pacific Islander</li> <li>c. White</li> <li>c. Your spouse</li> <li>d. Hispanic or Latino</li> <li>c. Not Hispanic or Latino</li> <li>c. Your spouse's ethnicity?</li> <li>c. Hispanic or Latino</li> <li>c. Not Hispanic or Latino</li> <li>c. Prefer not to answer</li> <li>c. No spouse</li> <li>d. Your spouse's ethnicity?</li> <li>c. Hispanic or Latino</li> <li>c. Not Hispanic or Latino</li> <li>c. Prefer not to answer</li> <li>c. No spouse</li> </ul>	_
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4. Your spouse's ethnicity?	
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 to 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 ou 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 olunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your re to 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 OME formation 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 suggestic lease write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224	nformation to assist us in contactir coordinate activities and staffing a
Catalog Number 52121E www.irs.gov	s control number on all public

Advanced Scenarios

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PAYER'S name, street address country, ZIP or foreign postal of ESSEX BANK, CUSTOD FOR TRADITIONAL IRA 300 MARIN STREET	2a Taxable amoun	00.00	<u>2</u> 021	P	Distributions From ensions, Annuities Retirement o rofit-Sharing Plans IRAs, Insuranc Contracts, etc				
YOUR CITY, YOUR STA	TE, ZIP		2b Taxable amoun not determined	t	Total distribution		Сору І		
PAYER'S TIN	RECIPIENT'S TI	IENT'S TIN 3 Capital gain (included in box 2a) 4 Federal income ta withheld				ne tax	Report this income on you federal ta: return. If this		
48-200XXXX	48-200XXXX 419-00-XXXX				\$ 200.00				
RECIPIENT'S name		<ul> <li>5 Employee contrib Designated Roth contributions or insurance premiu</li> <li>\$</li> </ul>	ms	<ul> <li>6 Net unrealize appreciation employer's s</li> </ul>	in	federal income tax withheld in box 4, attacl this copy to your return			
Street address (including apt. r 159 ARCHER AVENUE	ıo.)		7 Distribution code(s) 1	IRA/ SEP/ SIMPLE	8 Other \$	%	This information i		
City or town, state or province, co YOUR CITY, YOUR STATE, ZI		eign postal code	9a Your percentage distribution	of total %	9b Total employee \$	contributions	the IRS		
10 Amount allocable to IRR within 5 years	<b>11</b> 1st year of desig. Roth contrib.	12 FATCA filing requirement	14 State tax withhe	d	15 State/Payer	's state no.	16 State distribution \$		
Account number (see instructions)	)	13 Date of payment	\$ 17 Local tax withhe \$ \$	ld	18 Name of loc	ality	\$ 19 Local distribution \$ \$		
Form <b>1099-R</b>	www.i	rs.gov/Form1099F			Department of	the Treasury ·	- Internal Revenue Servic		

2 Employer's name, address, and ZIP code       3 Social security wages       4 Social security tax withheld         ELECTRIC COMPANY       \$ Medicare wages and tips       6 Medicare tax withheld         389 DAILY DRIVE       \$ Medicare wages and tips       6 Medicare tax withheld         YOUR CITY, STATE, ZIP       7 Social security tips       8 Allocated tips         a Control number       9       10 Dependent care benefits         a Control number       9       10 Dependent care benefits         a Control number       9       11 Nonqualified plans       12a See instructions for box 12         a Employee's first name and initial       Last name       Suff.       11 Nonqualified plans       12a See instructions for box 12         CYNTHIA SIMON       13 Statutory       Betirement       Third-party       12b         YOUR CITY, YOUR STATE, ZIP       14 Other       12c       12c         a Employee's address and ZIP code       16 State wages, tips, etc.       17 State income tax       18 Local wages, tips, etc.       19 Local income tax       20 Locality name		a Employe	e's social security number 419-00-XXXX	OMB No. 154	5-0008	Safe, accurate, FAST! Use	IRSC-	file		e IRS website at s.gov/efile	
2 Employer's name, address, and ZIP code       3 Social security wags       4 Social security tax withheld         ELECTRIC COMPANY       389 DAILY DRIVE       6 Medicare tax withheld         389 DAILY DRIVE       7 Social security tays       8 Allocated tips         YOUR CITY, STATE, ZIP       7 Social security tips       8 Allocated tips         d Control number       9       10 Dependent care benefits         a Control number       9       10 Dependent care benefits         a Employee's first name and initial       Last name       Suff.         11 Nonqualified plans       12a See instructions for box 12         13 Statutory       Pattement         YOUR CITY, YOUR STATE, ZIP       14 Other         12a See instructions for box 12       12b         13 Statutory       Pattement         YOUR CITY, YOUR STATE, ZIP       14 Other         14 Other       12c         14 Other       12c         153 State       Employee's address and ZIP code         16 State wages, tips, etc.       17 State income tax         YS       57-200XXX         \$35,000.00       \$750.00         Department of the Treasury-Internal Revenue Servi         yrm       Wage and Tax Statement         yrgy B – To Be Filed With Employee's FEDERAL Tax R	b Employer identification	on number (EIN)			1 W	lages, tips, other con	npensation	2 Federa	l income t	ax withheld	
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rm W-2 Wage and Tax Statement 2021 Department of the Treasury-Internal Revenue Servi	5 State Employer's sta	ate ID number	16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages	s, tips, etc.	19 Local inco	me tax	20 Locality name	
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	opy B—To Be Filed	With Employee's FE	DERAL Tax Return.	L U .	_ 4	•					

		ECTED (if checked	)			
PAYER'S name, street address, city of or foreign postal code, and telephone HOUSEKEEPERS HELPERS 123 TIDY WAY	or town, state or province, country, ZIF a no.		омв №. 1545-0116 20 <b>21</b>		Nonemployee Compensation	
YOUR CITY, YOUR STATE, ZIP			Form <b>1099-NEC</b>		•	
PAYER'S TIN	RECIPIENT'S TIN	1 Nonemployee compe	nsation		Copy B	
63-400XXXX	419-00-XXXX	\$		4,000	For Recipient	
RECIPIENT'S name CYNTHIA SIMON Street address (including apt. no.)		2 Payer made direct sa consumer products t 3		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		
<b>159 ARCHER AVENUE</b> City or town, state or province, count	rv. and ZIP or foreign postal code	4 Federal income tax	withheld		you if this income is taxable and the IRS determines that it has not been reported.	
YOUR CITY, YOUR STATE, ZIP Account number (see instructions)		5 State tax withheld \$	6 State/Payer's state no.		7 State income	
		\$			\$	
Form 1099-NEC (keep	for your records) w	ww.irs.gov/Form1099NEC	Department of the T	Freasury -	- Internal Revenue Service	

Once you enter this in the software, agree to carry this income to Schedule C.

# **ABC INVESTMENTS**

456 Pima Plaza Your City, YS ZIP

# 2021 TAX REPORTING STATEMENT

Cynthia Simon 159 Archer Avenue Your City, YS ZIP Account No. 111-222 Recipient ID No. 419-00-XXXX Payer's Fed ID Number: 40-200XXXX

	otal Ordinary Dividends	Put this in as it's own 1099-DIV.
1b	Qualified Dividends	Super-simple.
2a	Total Capital Gain Distributions (Includes 2b- 2d)	
2b	Capital Gains that represent Unrecaptured 1250 Gain0.00	
2c	Capital Gains that represent Section 1202 Gain0.00	
2d	Capital Gains that represent Collectibles (28%) Gain 0.00	
2	Nondividend Distributions0.00	
4	Federal Income Tax Withheld    0.00	
5	Investment Expenses	
6	Foreign Country or U.S. Possession	
7	Cash Liquidation Distributions0.00	
8	Non-Cash Liquidation Distributions	
9	Exempt Interest Dividends0.00	
10	Specified Private Activity Bond Interest Dividends	
11	State	
12	State Identification No.	
3	State Tax Withheld	
-01	m 1099-MISC* 2021 Miscellaneous Income	
	B for Recipient (OMB NO. 1545-0115)	
2	Royalties	
4	Federal Income Tax Withheld0.00	
8	Substitute Payments in Lieu of Dividends or Interest	
16	State Tax Withheld	
17	State/ Payer's State No	
18	State Income	
	m 1099-INT* 2021 Interest Income B for Recipient (OMB NO. 1545-0112)	
1 1	Interest Income	Put this in as it's own 1099-INT
2	Early Withdrawal Penalty	Easy Peasy.
2	Interest on U.S. Savings Bonds and Treas. Obligations	
4	Federal Income Tax Withheld	
5	Investment Expenses	
6	Foreign Tax Paid	
7	Foreign Country or U.S. Possession	
8	Tax-Exempt Interest	
9	Specified Private Activity Bond Interest	
4	Tax-Exempt Bond CUSIP No.	
Sui	nmary of 2021 Proceeds From Broker and	
	ter Exchange Transactions	
Sale	es Price of Stocks, Bonds, etc	
Juik		

Gross Proceeds from each of your security transactions are reported individually to the IRS. Refer to the Form 1099-B section of this statement. Report gross proceeds individually for each security on the appropriate IRS tax return. Do not report gross proceeds in aggregate.

Page 1 of 2

# ABC INVESTMENTS

456 Pima Plaza Your City, YS ZIP

# 2021 TAX REPORTING STATEMENT

Cynthia Simon 159 Archer Avenue Your City, YS ZIP Account No. 111-222 Recipient ID No. 419-00-XXXX Payer's Fed ID Number: 40-200XXXX

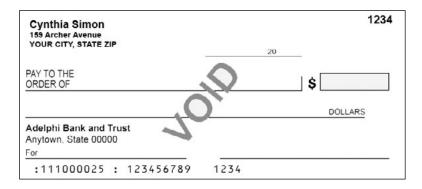
Yikes, right? No - it's no big deal. See below.

#### FORM 1099-B\* 2021 Proceeds from Broker and Barter Exchange Transactions Copy B for Recipient OMB NO. 1545-0715 Short-term transactions for which basis is reported to the IRS Report on Form 8949 with Box A checked and/or Schedule D, Part I (This Label is a Substitute for Boxes 1c & 6) 8 Description, 1d Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type) 4 Federal Income 14 1c Date sold 1a Quantity Gain / Loss (-) 1g Wash Sale 15 State Tax Action 1b Date 1d Proceeds 1e Cost or Acquired disposed Loss Disallowed Tax Withheld Sold Other Basis State Withheld Iowa Co. Common Stock Sale 01/08/2021 10/30/2021 200.000 2,650.00 2,000.00 650.00 TOTALS 2,650.00 2,000.00 FORM 1099-B\* 2021 Proceeds from Broker and Barter Exchange Transactions Copy B for Recipient OMB NO. 1545-0715 Long-term transactions for which basis is not reported to the IRS Report on Form 8949 with Box E checked and/or Schedule D, Part II (This Label is a Substitute for Boxes 1c & 6) 8 Description, 1d Stock or Other Symbol, CUSIP (IRS Form 1099-B box numbers are shown below in bold type) Gain / Loss (-) 1g Wash Sale Action 1b Date 1c Date sold 1a Quantity 1d Proceeds 1e Cost or 4 Federal Income 14 15 State Tax Acquired disposed Sold Other Basis Loss Disallowed Tax Withheld State Withheld Iowa Co. Common Stock Sale 10/12/2008 11/01/2021 200.000 3,500.00 2,100.00 1,400.00 TOTALS 3.500.00 2.100.00 Go to Federal > Capital Gains and Losses > Capital Gains and Loss Items Add a Capital Gains Transaction Description of property = Iowa Co. common (that's all it will let you put in) Just follow along, entering date acquired, date sold, sales price, and cost. You don't need to do anything with the Adjustments. Cost basis type: see just under each 1099-B title. The first one, the basis is reported to the IRS, the second one is not. Page 2 of 2

			OMB No. 1545-1576		Student Loan Interest Statement
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest receive	d by lender		
38-0800XXXX	419-00-XXXX	\$	3	,570.00	Copy C
BORROWER'S name CYNTHIA SIMON Street address (including apt. nc 159 ARCHER AVENUE		<b>E-11</b> Federal > Deducti	ents	For Recipient For Privacy Act and Paperwork Reduction Act Notice, see the 2021 General	
YOUR CITY, YOUR STATE,	ountry, and ZIP or foreign postal code <b>ZIP</b>				Instructions for Certain Information
Account number (see instruction	s)	2 Check if box 1 does <b>not</b> incl and/or capitalized interest, a before September 1, 2004	ude loan origination fee nd the loan was made	s . 🔲	Returns

FILER'S name, street address, city or foreign postal code, and telephone nu	town, state or province, country, ZIP or mber	1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574		
SUFFOLK COLLEGE		\$ 2,000.00	Tuition		
10 COLLEGE AVENUE		2	2021	Statement	
YOUR CITY, YOUR STATE,	ZIP		Form <b>1098-T</b>		
FILER'S employer identification no.	STUDENT'S TIN	3		Сору В	
37-700XXXX	419-00-XXXX			For Student	
STUDENT'S name CYNTHIA SIMON		4 Adjustments made for a prior year	This is important tax information and is being		
Street address (including apt. no.) 159 ARCHER AVENUE		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 includes amounts for an	furnished to the IRS. This form must be used to complete Form 8863	
City or town, state or province, countr YOUR CITY, YOUR STATE,		\$	academic period beginning January– March 2022	to claim education credits. Give it to the	
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	tax preparer or use it to prepare the tax return.	
Form 1098-T (k	eep for your records)	www.irs.gov/Form1098T	•	/ - Internal Revenue Service	

Form <b>1095-A</b> Hea	ith Insura	ance Mark	etplace	e Statement			OMB No. 1545-2232
epartment of the measury		to your tax retu m1095A for instr		r your records. I the latest informatio		RECTED	20 <b>21</b>
Part I Recipient Informa	ation						
1 Marketplace identifier 12-3456		tplace-assigned po	licy number <b>987654</b>	3 Policy issuer's nan	ne		
4 Recipient's name			90/004	5 Recipient's SSN		6 Recipie	ent's date of birth
7 Recipient's spouse's name				8 Recipient's spouse	9-00-XXXX e's SSN	9 Recipie	2/24/1992 ent's spouse's date of bir
0 Policy start date	11 Policy	termination date		12 Street address (inc	luding apartme	nt no.)	
01/01/2 13 City or town	-	12/3 or province	1/2021	159 ARCHE 15 Country and ZIP or			
YOUR		•	IR STATE		Toreign postar	code	
Part II Covered Individua	als						
A. Covered individua	l name	B. Covered indiv	vidual SSN	C. Covered individual date of birth	D. Coverage	start date	E. Coverage termination da
16 CYNTHIA SIMON		419-00	)-XXXX	2/24/1992	01/0	01/2021	12/31/202
17							
18							
19							
20 Part III Coverage Informa	ation						
Month	A. Monthly enroll	lment premiums		second lowest cost s	ilver C.		dvance payment of
			plar	n (SLCSP) premium		premiu	um tax credit
21 January		\$200		\$	330		\$150
22 February		\$200		\$	330		\$150
23 March		\$200		\$	330		\$150
24 April		\$200		\$	330		\$150
<b>25</b> May		\$200		\$	330		\$150
<b>26</b> June		\$200		\$	330		\$150
		\$200			330		\$150
27 July		\$200			330		\$150
28 August							
29 September		\$200			330		\$150
30 October		\$200			330		\$150
31 November		\$200		\$	330		\$150
		\$200		\$	330		\$150
32 December							
32 December 33 Annual Totals		\$2,400		\$3,9	960		\$1,800



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

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

23. What is the net short term capital gain reported on Cynthia's Schedule D?

- a. \$2,350b. \$1,400
- Schedule D, line 7
- c. \$650
- d. \$300
- **24.** Which of the following **cannot** be claimed as a business expense on Cynthia's Schedule C?
  - a. Cleaning supplies
  - b. Business cards see my note on the first page of this scenario.
  - c. Lunches
  - d. Work gloves
- **25.** What is the amount Cynthia can take as a student loan interest deduction on her Form 1040, Schedule 1? **Schedule 1**, line 21
- **26.** What is the total amount of advanced premium tax credit that Cynthia received in 2021?
  - a. \$3,960 Bottom of form 1095-A
  - b. \$2,400
  - c. \$1,800
  - d. \$150
- **27.** What is the amount of Cynthia's lifetime learning credit? \$ Schedule 3, line 3
- **28.** Cynthia will have to pay \$200 additional tax because she received the early distribution from her IRA.
  - a. True
  - b. False
- **29.** How can Cynthia prevent having a balance due next year?

K-17

- a. She can increase the withholding on her Form W-4
- b. She can make estimated tax payments
- c. She can use the IRS withholding calculator to estimate her withholding for next year.
- d. All of the above

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

**Note**: 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**

• Richard is age 39 and was widowed in 2017. He has a daughter, Isabella, age 5.

 Richard provided the entire cost of maintaining the household and over half of the support for Isabella. In order to work, he pays childcare expenses to Busy Bee Daycare.

- Richard declined to receive advance child tax credit payments in 2021.
- Richard's earned income in 2019 was \$19,000.
- Richard and Isabella are U.S. citizens and lived in the United States all year in 2021.
- Richard received the third Economic Impact Payment (EIP3) in the amount of \$2,800 in 2021.



See the Filing Status Decision Tree. B-8

Form <b>13614-C</b> (October 2021)		Int				ury - Internal Qualit		<sup>Service</sup>	heet			OMB N 1545-	
You will need: • Tax Information such a • Social security cards o • Picture ID (such as vali	r ITIN letters f	or all pers	ons on yo			<ul> <li>You are completed</li> </ul>	e respon te and a	nsible for t accurate in	formation.	tion on yo		Please prov	
	Volunteer							old the hig at <u>wi.volta</u>	hest ethica @irs.gov	standard	S.		
Part I – Your Personal Inform	nation (If you a				our nam	es in the sa	ame orde		,		1		
1. Your first name <b>RICHARD</b>		M.I.	Last na COOK						st contact n		Are yo	ou a U.S. citi s	zen? No
2. Your spouse's first name		M.I.	Last na						st contact n			r spouse a l	
3. Mailing address 195 BROOKS DRIVE							ity OUR CI	ГҮ			State YS	ZI	P code OUR ZIP
4. Your Date of Birth	5. Your job t	itle		6.	Last year	, were you				a. Ful	I-time stud	ent 🗌 Ye	es 🕱 No
4/01/1982	b.	Totally ar	id permane	ently disa	abled 🗌	Yes 🗴 N	o c. Leç	ally blind	□ Ye	es 🕱 No			
<ol><li>Your spouse's Date of Birth</li></ol>		•	, was your	•				I-time stud					
					,	id permane	,	abled 🗌	Yes 🗌 N	o c. Leg	gally blind	□ Ye	es 🗌 No
10. Can anyone claim you or y 11. Have you, your spouse, or		•		Yes	X No	🗌 Unsu							es 🕱 No
Part II – Marital Status and As of December 31, 2021, was your marital status?	vhat 🗌 Ne 🗋 Ma	ever Married arried	d (Th a.lf` b.Di	Yes, Dio d you liv	l you get	married in our spouse	2021?	·	ivil unions, o he last six m			nships unde Yes            N Yes           N	c C
				to of oc									
		gally Sepa	ated Da		parate m	aintenance	e decree			_			
		dowed			parate m ouse's de		e decree		2017	_			
<ol> <li>List the names below of:</li> <li>everyone who lived with y</li> </ol>	X Wi	dowed	Ye	ar of sp	•		e decree		-	e is neede	d check he	ere 🗌 and lis	st on page 3
<ol> <li>List the names below of:</li> <li>everyone who lived with y</li> <li>anyone you supported but</li> </ol>	ou last year (o	dowed	Ye our spouse	ar of sp	•		e decree		litional spac			ere	1.0
everyone who lived with y     anyone you supported but Name (first, last) Do not enter your name or spouse's name below	Wi ou last year (o t did not live wi Date of Birth (mm/dd/yy)	dowed ther than you th you last Relationship to you (for example: son, daughter, parent, none, etc)	Ve our spouse year Number of months lived in your home last year	ear of sp e) US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (S/M)	Full-time Student last year (yes/no)	If add Totally and Permanently Disabled (yes/no)	litional spac To be co	mpleted b Did this person provide more than 50% of his/ her own support?	<b>y a Certifi</b> Did this person have less	ed Volunted Did the taxpayer(s) provide more than 50% of support for	Did the taxpayer(s) pay more tha half the cost maintaining a home for this person?
everyone who lived with y     anyone you supported but Name (first, last) Do not enter your name or spouse's name below (a)	Wi ou last year (o t did not live wi Date of Birth (mm/dd/yy) (b)	dowed ther than you th you last Relationship to you (for example: son, daughter, parent, none, etc) (c)	Ye pur spouse year Number of months lived in your home last year (d)	us US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/21 (S/M) (g)	Full-time Student last year (yes/no) (h)	If add Permanently Disabled (yes/no)	<b>To be co</b> Is this person a qualifying child/relative of any other person?	mpleted b Did this person provide more than 50% of his/ her own	y a Certifi Did this person have less than \$4,300 of income?	ed Voluntee Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more tha half the cost of maintaining a home for this
everyone who lived with y     anyone you supported but Name (first, last) Do not enter your name or spouse's name below	Wi ou last year (o t did not live wi Date of Birth (mm/dd/yy)	dowed ther than you th you last Relationship to you (for example: son, daughter, parent, none, etc)	Ve our spouse year Number of months lived in your home last year	ear of sp e) US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (S/M)	Full-time Student last year (yes/no)	If add Totally and Permanently Disabled (yes/no)	<b>To be co</b> Is this person a qualifying child/relative of any other person?	mpleted b Did this person provide more than 50% of his/ her own support?	y a Certifi Did this person have less than \$4,300 of income?	ed Voluntee Did the taxpayer(s) provide more than 50% of support for this person?	Did the taxpayer(s) pay more tha half the cost of maintaining a home for this person?

			Page 2
Check	< appr	opriate be	ox for each question in each section
Yes	No	Unsure	Part III – Income – Last Year, Did You <i>(or Your Spouse)</i> Receive
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? 1
	X		2. (A) Tip Income?
	X		3. (B) Scholarships? (Forms W-2, 1098-T)
X			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
	X		5. (B) Refund of state/local income taxes? (Form 1099-G)
	X		6. (B) Alimony income or separate maintenance payments?
	X		7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
	X		8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
	X		9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S,1099-B)
	X		10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
	X		11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)
	X		12. (B) Unemployment Compensation? (Form 1099G)
	X		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
	X		14. (M) Income (or loss) from Rental Property?
	X		15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	
	X		1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?  Yes No
X			2. Contributions or repayments to a retirement account? 🗌 IRA (A) 🗵 401K (B) 🗌 Roth IRA (B) 🗌 Other
	X		3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
	X		4. Any of the following? (A) Medical & Dental (including insurance premiums) (A) Mortgage Interest (Form 1098)
			<ul> <li>(A) Taxes (State, Real Estate, Personal Property, Sales)</li> <li>(B) Charitable Contributions</li> </ul>
X			5. (B) Child or dependent care expenses such as daycare?
	X		6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
	X		7. (A) Expenses related to self-employment income or any other income you received?
	X		8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
	X		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	X		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)
	X		3. (A) Adopt a child?
	X		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
	X		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	X		6. (A) Receive the First Time Homebuyers Credit in 2008?
	X		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	X		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
	X		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
X			10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
	X		11. (B) Receive Advanced Child Tax Credit payments?
Catalo		ber 52121E	

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Advanced Scenarios

Page
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         Image: Construction of the product
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?
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.
7. Would you say you can carry on a conversation in English, both understanding & speaking? 🗵 Very well 🗌 Well 🗌 Not well 🗌 Not at all 📋 Prefer not to answer
8. Would you say you can read a newspaper or book in English? 🛛 🗴 Very well 🗌 Well 🗌 Not well 🗌 Not at all 🔅 Prefer not to answer
9. Do you or any member of your household have a disability?
10. Are you or your spouse a Veteran from the U.S. Armed Forces?
11. Your race?
🗌 American Indian or Alaska Native 📋 Asian 📋 Black or African American 📋 Native Hawaiian or other Pacific Islander 📋 White 🕱 Prefer not to answer
12. Your spouse's race?
🗌 American Indian or Alaska Native 🗌 Asian 🗌 Black or African American 🗌 Native Hawaiian or other Pacific Islander 🗌 White 🗌 Prefer not to answer
IX No spouse
13. Your ethnicity?
14. 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
Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-202'

h Emp	over identification number (EIN)	328-00-XXXX	OMB No. 154	5-0008	FAST! Use		Federal income	rs.gov/efile
D Emp	oyer identification number (Ein)	34-	800XXXX	I Way	\$41,500.00		receratincome	\$1.850.0
c Empl	oyer's name, address, and ZIP code			3 Soc	cial security wages	4	Social security t	ax withheld
BAKI	ER PARTS INC.				\$42,500.00	_		\$2,635.00
	PIKE CIRCLE			5 Me	dicare wages and tips		Medicare tax wi	
	R CITY, YOUR STATE, ZIP			<b>7</b> Sor	\$42,500.0 cial security tips	_	Allocated tips	\$616.2
	, ,							
d Cont	rol number			9		10	Dependent care	benefits
• <b>E</b> mpl	average first name and initial lost		Suff.	11 No.	acualified plane	10	See instruction	a far hav 10
e Empi	oyee's first name and initial Last	name	Suff.	11 NO	nqualified plans			\$1.000.00
RICH	ARD COOK			13 Statu	utory Retirement Third-party loyee plan sick pay	12		ψ1,000.00
	BROOKS DRIVE			emp	X	Code		
	R CITY, YOUR STATE, ZIP			14 Oth	er	120	;	
						o d e		
						120	t I	
f Empl	oyee's address and ZIP code					e		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State incon	ie tax	18 Local wages, tips, etc.	19 Lo	ocal income tax	20 Locality nam
YS	34-800XXXX	\$41,500.00	\$8	00.00				
1								
	<b>-2</b> Wage and Tax Sta	atement	202	ЧΓ	Department of	f the T	reasury-Interna	I Revenue Servio
Form V								
	- To Be Filed With Employee's FE	DERAL Tax Return.						

		CORRE	CTED (if checked)	-		_
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			Payer's RTN (optional)	ON	IB No. 1545-0112	
PAYER ADELPHI BANK AND TRUST 8020 YONKERS BLVD				2021	Interest	
			1 Interest income		so <b>r</b> I	Income
YOUR CITY, YOUR STATE, ZIP						
•			\$ 100.00	Fo	rm <b>1099-INT</b>	
			2 Early withdrawal penalty			Copy 2
PAYER'S TIN	RECIPIENT'S TIN		\$ 20.00 3 Interest on U.S. Savings Bonds and Treas. obligations			_
22-7XXXXXX 328-00-XXXX		X				
RECIPIENT'S name			4 Federal income tax withheld	5 Investment expenses		
RICHARD COOK			\$	\$		
RICHARD COOK			6 Foreign tax paid	7 Foreign country or U.S. possession		
Street address (including apt. no.)			\$			recipient's state
195 BROOKS DRIVE			8 Tax-exempt interest	9 Specified private activity bond interest		return, wher required
City or town, state or province, country, and ZIP or foreign postal code			\$	\$		
YOUR CITY, YOUR STATE, ZIP			10 Market discount	11 Bond premium		1
FATCA filing requirement			τ	<pre>\$ 13 Bond premium on tax-exempt bond \$</pre>		1
			\$			
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld
						\$ \$

# **Busy Bee Day Care**

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

December 31, 2021

Received from Richard Cook

\$1,500 for daycare services for Isabella

Total amount received for child care in 2021 - \$1,500

Ellen River

EIN: 35-900XXXX

If you haven't done day care expenses before, just take your time. Read the directions. For additional guidance, see G-12. You don't have to enter anything on the second page.

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

**Note:** 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 Richard's most advantageous filing status?

- a. Single
- b. Married Filing Separately ÓÊ
- c. Head of Household
- d. Qualifying Widower

Ø ¦{ /͡ᠷ€ €͡ᡘᡭϡ ^ ʎ∓F 31. Richard's adjusted gross income on his Form 1040 is \$??

**32.** Richard can claim the following credits on his tax return.

- a. Child Tax Credit
- b. Child and Dependent Care Credit
- c. Both a and b
- d. Neither a nor b

GÁ[č℃\Á,[cÁ`¦^ÉÁ^^Á;@&&@Á &¦^åão•Áæ¦^Á;}Á@eÁæ&čal return, page 2.

- **33.** Richard's Retirement Savings Contributions Credit on Form 8800 is \$\_\_\_\_\_
- **34.** Richard will use his 2019 earned income rather than his 2021 earned income to calculate the earned income tax credit on his 2021 tax return because his 2019 earned income is higher than his 2021 earned income.
  - a. True
  - b. False
- **35.** Richard'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