

Test Answer Sheet

Name _____

If you are entering your test answers in Link & Learn Taxes, **do not use** this answer sheet.

Find the section heading that matches the test you are taking. Record your answers in the spaces, next to the question number in the left-hand column. Use this only if you are submitting the paper test to your instructor for grading. In that case, record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615, Volunteer Standards of Conduct Agreement.

Standards of Conduct	
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Total Answers Correct:	_____
Total Questions:	10
Passing Score:	8 of 10

Intake/ Interview and Quality Review Test	
1.	
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Total Answers Correct:	_____
Total Questions:	10
Passing Score:	8 of 10

Site Coordinator Test	
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Total Answers Correct:	_____
Total Questions:	15
Passing Score:	12 of 15

Military Course Test	
Military Scenario 1	
1.	
2.	
Military Scenario 2	
3.	
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Military Scenario 3	
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8.	
Military Scenario 4	
9.	
10.	
Military Scenario 5	
11.	
12.	
13.	
14.	
15.	

Total Answers Correct:	_____
Total Questions:	15
Passing Score:	12 of 15

Basic

Privacy 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.

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Basic Course Test	
Basic Scenario 1	
1.	
2.	
Basic Scenario 2	
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4.	
Basic Scenario 3	
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Basic Scenario 4	
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Basic Scenario 5	
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Basic Scenario 6	
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Basic Scenario 7	
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18.	
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Basic Course Test	
Basic Scenario 8	
20.	
21.	
22.	
23.	
24.	
Basic Scenario 9	
25.	
26.	
27.	
28.	
29.	
30.	

Total Answers Correct:	_____
Total Questions:	30
Passing Score:	24 of 30

Advanced Course Test	
Advanced Scenario 1	
1.	
2.	
3.	
Advanced Scenario 2	
4.	
5.	
Advanced Scenario 3	
6.	
7.	
8.	
Advanced Scenario 4	
9.	
10.	
Advanced Scenario 5	
11.	
12.	
Advanced Scenario 6	
13.	
14.	

Advanced Course Test	
Advanced Scenario 7	
15.	
16.	
17.	
18.	
19.	
20.	
21.	
22.	
Advanced Scenario 8	
23.	
24.	
25.	
26.	
27.	
28.	
29.	
Advanced Scenario 9	
30.	
31.	
32.	
33.	
34.	
35.	

Total Answers Correct:	_____
Total Questions:	35
Passing Score:	28 of 35

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6744

VITA/TCE Volunteer Assistor's Test/Retest
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2025 RETURNS

Required certification for **ALL** volunteers.

Back up documentation:

- [IRS Publication 4299](#), Privacy, Confidentiality, and Civil Rights - A Public Trust
- [IRS Publication 4961](#), Volunteer Standards of Conduct - Ethics Training

Volunteer Standards of Conduct

VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Annually all VITA/TCE volunteers must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating **Form 13615, Volunteer Standards of Conduct Agreement-VITA/TCE Programs** (www.irs.gov/pub/irs-pdf/f13615.pdf), prior to volunteering at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, client facilitators and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the sponsoring partner's approving official (coordinator, instructor, administrator, etc.) or IRS contact confirms the volunteer's identity, name, and address, using government-issued photo identification, and signs and dates the form. Volunteers' names and addresses in Link & Learn Taxes must match their government issued photo identification. Advise volunteers to update their My Account page in Link & Learn Taxes with their valid name and address.

As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:

VSC #1 – Follow all Quality Site Requirements (QSR).

VSC #2 – Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC #3 – Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.

VSC #4 – Do not knowingly prepare false returns.

VSC #5 – Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.

VSC #6 – Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE programs
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely
- Deactivation of your sponsoring partner's site VITA/TCE electronic filing identification number (EFIN)
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site
- Termination of your sponsoring organization's partnership with the IRS
- Termination of grant funds from the IRS to your sponsoring partner and
- Referral of your conduct for potential TIGTA and criminal investigations

Ethics - Standards of Conduct

- Not adhering to ethics can mean being barred from VITA sites for life
- No tips allowed
- Volunteers can't use their own bank accounts for clients' direct deposit
- Cannot use client's personal info to solicit business
- Unethical conduct not caught by a quality reviewer does not put the quality review at fault
- Site coordinator must report ethical violations to the IRS
- Cannot self quality review (second set of eyes are required/no matter what)
- Cannot prepare a return knowing info is false

Volunteer Standards of Conduct Test

It is important that all individuals who volunteer their time and services in the VITA/TCE program understand their roles and responsibilities under the program. All volunteers must:

- Take the Volunteer Standards of Conduct (VSC) Training, at a minimum, the first year of volunteering with VITA/TCE program
- Annually, pass the VSC/Ethics certification test with a score of 80% or higher; and
- Sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, indicating they have successfully completed the certification test(s) and agree to adhere to the VSC

The VSC Test is an annual requirement. This certification test is available on Link & Learn Taxes. Volunteers who prefer to take the Certification Test on paper utilizing Form 6744, VITA/TCE Volunteer Assistor's Test or Retest, may continue to complete the test using that method but must transcribe their answers to the test in LLT.

These Volunteer Standards of Conduct requirements are in addition to the tax law certification process (e.g., Basic, Advanced, Military, or International) for becoming a qualified volunteer to teach tax law, correct tax returns, conduct quality reviews, prepare tax returns, or address tax law related questions as a volunteer in the VITA/TCE program.

Use your training and reference tools to answer the questions. You must answer eight of the following ten questions correctly to pass the Volunteer Standards of Conduct Test.

Test Questions

Directions

Using your resource materials, answer the following questions:

1. Prior to working at a VITA/TCE site, **ALL** VITA/TCE volunteers (greeters, client facilitators, tax preparers, quality reviewers, etc.) must:
 - a. Annually pass the Volunteer Standards of Conduct (VSC) certification test with a score of 80% or higher.
 - b. Sign and date the Form 13615, Volunteer Standards of Conduct Agreement, agreeing to comply with the VSC by upholding the highest ethical standards.
 - c. Pass the Advanced tax law certification.
 - d. All of the above.
 - e. Both a and b
2. Can a volunteer be removed and barred from the VITA/TCE program for violating the Volunteer Standards of Conduct?
 - a. Yes
 - b. No
3. If a taxpayer offers you a \$20 bill because they were so happy about the quality service they received, what is the appropriate action to take?
 - a. Take the \$20 and thank the taxpayer for the tip.
 - b. Tell the taxpayer it would be better to have the \$20 deposited directly into your bank account from his refund.

- c. Thank the taxpayer, and explain that you **cannot** accept any payment for your services.
 - d. Refer the taxpayer to the tip jar located at the quality review and print station.
- 4. Jake is an IRS tax law-certified volunteer preparer at a VITA/TCE site. When preparing a return for Jill, Jake learns that Jill does **not** have a bank account to receive a direct deposit of her refund. Jill is distraught when Jake tells her the paper refund check will take three to four weeks longer than the refund being direct deposited. Jill asks Jake if he can deposit her refund in his bank account and then turn the money over to her when he gets it. What should Jake do?
 - a. Jake can offer to use his account to receive the direct deposit, and turn the money over to Jill once the refund is deposited.
 - b. Jake should explain that a taxpayer's federal or state refund **cannot** be deposited into a VITA/TCE volunteer's bank account and she will have to open an account in her own name to have the refund direct deposited.
 - c. Jake can suggest she borrow a bank account number from a friend because the taxpayer's name does **not** need to be on the bank account.
- 5. Max prepares a tax return for Ali at a VITA/TCE site. He finds out during the interview that Ali has no health insurance. After Ali leaves the site, Max writes her name and contact information down to take home to his wife who sells health insurance for profit. Which of the following statements is **true**?
 - a. There is no violation to the Volunteer Standards of Conduct (VSC) unless Max's wife makes a big commission on the sale of health insurance to Ali.
 - b. Max has violated the VSC because he is using the information he gained about Ali to further his own or another's personal benefit.
 - c. Max is doing Ali a favor by using her personal information to secure business for his wife.
 - d. Information a taxpayer provides at a VITA/TCE site can be used for the volunteer's personal gain.
- 6. Bob, an IRS tax law-certified volunteer preparer, told the taxpayer that cash income **does not** need to be reported because the IRS **does not** know about it. Bob indicated **NO** cash income on Form 13614-C. Bob prepared a tax return excluding the cash income. Jim, the designated quality reviewer, was unaware of the conversation and therefore unaware of the cash income and the return was printed, signed, and e-filed. Who violated the Volunteer Standards of Conduct?
 - a. Bob, the tax law-certified volunteer who prepared the return.
 - b. Jim, the designated quality reviewer who was unaware of the cash income when he reviewed the return.
 - c. Betty, the coordinator.
 - d. No one has violated the Volunteer Standards of Conduct.
- 7. Sue, a VITA/TCE coordinator, was watching the local news when she saw Aaron, a new tax law-certified volunteer, in a story about several bank employees being arrested for suspicion of embezzlement. She saw Aaron being led out of the bank in handcuffs. Three days later, Sue is shocked when she sees Aaron show up at the site ready to volunteer, apparently out on bond. She pulls Aaron aside and explains that his arrest on suspicion of embezzlement could have a negative effect on the site and therefore she must ask him to leave the site. Sue removed his access to the software, she then uses the external referral process to report the details to SPEC headquarters by sending an email to ts.voltax@irs.gov. Did Sue take appropriate actions as the coordinator?

- a. Yes
 - b. No
- 8. Sam is assigned to prepare a taxpayer's return. The taxpayer has been waiting for a long time due to the volume of taxpayers needing service. The taxpayer is agitated when they sit with Sam. How should Sam interact with the taxpayer?
 - a. Keep calm.
 - b. Create a peaceful and friendly atmosphere.
 - c. Remain professional and courteous.
 - d. All of the above.
- 9. VITA/TCE sites and volunteers must not solicit business from taxpayers or use taxpayer information for personal or business benefit.
 - a. True
 - b. False
- 10. Ben is preparing a tax return and the taxpayer has a dependent listed. The dependent is the child of the taxpayer's cousin. The child lived with the taxpayer a few months. Ben prepared the return and indicated on Form 13614-C the child lived with the taxpayer all year. Did Ben violate the VSC?
 - a. Yes, Ben knowingly prepared the return with false information.
 - b. Yes, but the return was accepted so everything is fine.
 - c. No, the cousin gave permission.
 - d. No, the cousin wasn't filing a return.

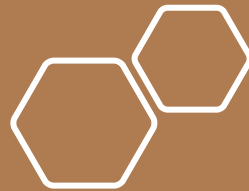
Intake / Interview and Quality Review Test Questions

Directions

Review the Intake/Interview and Quality Review training and answer the following questions.

1. All IRS-certified volunteer preparers participating in the VITA/TCE programs must use Form 13614-C or Form 13614-NR, supporting documentation and a thorough interview for every return prepared at the site.
 - a. True
 - b. False
2. What must the certified volunteer preparer do with Form 13614-C before starting the tax return?
 - a. Verify each of the taxpayer's responses on Form 13614-C.
 - b. For any box left unchecked, write "No", "N/A" or leave a check mark in the Notes/Comments section to indicate an item does not apply based on a conversation with the taxpayer.
 - c. Determine the certification level required to complete the return.
 - d. All the above.
3. The Basic certification level is required to prepare a return with unreported tip income.
 - a. True
 - b. False
4. A date must be entered on Form 13614-C, Page 1, to determine the appropriate filing status for taxpayers who are:
 - a. Divorced
 - b. Legally separated
 - c. Widowed
 - d. All the above
5. VITA/TCE volunteers use Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust, to determine if a return is within scope.
 - a. True
 - b. False
6. VITA/TCE sites are required to conduct quality reviews:
 - a. For all returns prepared by volunteers who have less than two years of experience preparing returns.
 - b. For every return prepared at the site.
 - c. Only when there is a quality reviewer available.
 - d. For all returns prepared by volunteers with certification levels below Advanced, Military, or International.

7. In most cases a volunteer must review photo identification for every taxpayer(s) to prevent the possibility of identity theft.
- a. True
 - b. False
8. When does the taxpayer sign the tax return?
- a. Before quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - b. Before quality review and after being advised of their responsibility for the accuracy of the information on the return.
 - c. After quality review and before being advised of their responsibility for the accuracy of the information on the return.
 - d. After quality review and after being advised of their responsibility for the accuracy of the information on the return.
9. The site is busy with many taxpayers waiting for assistance. All volunteers are busy preparing tax returns. Can you quality review the return you just prepared instead of waiting for someone else to quality review the return?
- a. Yes, if it is a returning taxpayer.
 - b. Yes, with approval of the site coordinator.
 - c. No, self-review is never an acceptable quality review method.
 - d. No, unless you are certified at the Advanced level.
10. Which of the following is true?
- a. Quality review can be conducted by a volunteer preparer certified at Basic when the tax return required an Advanced certification to prepare.
 - b. Quality review is conducted after the taxpayer signs the tax return.
 - c. Quality review is an effective tool for preparing an accurate tax return.
 - d. Taxpayers do **not** need to be involved in the quality review process.



Basic Course: Scenarios and Test Questions

*IRS Publication 4012-VITA Volunteer Resource Guide
will be your guide*

Basic Scenario 1

Important Topics for Test Questions: Fred Walker

- **Filing Status Tree:**
 - Section B-13
- **Standard Deduction for the blind:**
 - Section F-4(you must use to complete the chart to figure this out)

Basic Scenario 2

Important Topics for Test Questions: Alex & Mary Walsh

- **Earned Income Credit (EIC) Eligibility:**
 - Section I-5
- **Does Interest count as Earned Income?**
 - EIC Table: Section I-3

Basic Scenario 3

Important Topics for Test Questions: Luis & Ana Ramirez

- **Child Tax Credit:**
 - Section G-5
- **Additional Tax Credit:**
 - Section G-6

Basic Scenario 4

Important Topics for Test Questions:

Gavin & Molly Dowd

- **Credit for Other Dependents:**
 - Section G-8
- **Summary of Earned Income Credit (EIC) eligibility requirements:**
 - Section G-4

Basic Scenario 5

Important Topics for Test Questions: Neil Ferguson

- **Summary of Earned Income Credit Eligibility Requirements:**
 - Section I-4 & I-5
- **Please refer to I-4 & I-5**
 - This will help you answer the questions

Basic Scenario 6

Important Topics for Test Questions:

Scott Payne

- **Income Quick Reference Guide:**
 - Section D-3
- **Highlights of Education Tax Benefits:**
 - section J-7
- **Student Loan Interest Deduction:**
 - Section E-22

Basic Scenario 7

Important Topics for Test Scenarios:

Craig & Sarah Knox *Use the practice lab to obtain answers*

- **1040-Deductions:**

- 1040- pg 2(Standard Deduction)
 - NOTE: Use what is on the online test for the amount given of the Standard deduction. Paper 6744 is different than online 6744 test.

- **4012-Education Benefits:**

- Section J pg 3
- 4010 page 2 Line 29 and On Schedule 3 Line Three(Hint add both together)

- **Children and Other Dependents:**

- Section A pg 4
- Section G pg 7
- 1040 pg 2 line 19

Basic Scenario 7

Important Topics for Test Scenarios:

Craig & Sarah Knox

- **Federal Income Tax Withholding:**
 - 1040 pg 2 line 25 a-d
 - NOTE: The printed version of the 6744 omitted the \$260 from the 1099-DIV box 4. Leaving no correct answer. Include the \$260. The online version of the 6744 was updated.
- **Social Security Tax:**
 - 1040 Line 6 (Make sure you are using the taxable amount)
- **Which of the statements are true:**
 - 4012 Section D pg 15-25

Hint if most of the answers are true then most likely they all are.

Basic Scenario 8

Important Topics for Test Scenarios:

Beth Tooney *Use the practice lab to obtain answers*

- **Disability Pension 1099-R:**
 - 4012- Section D pg 67
- **Filing Status:**
 - Section b pg 13-15
- **Qualifying Dependent- Earned Income Tax Credit:**
 - 4012- Section I pg 4(use Chart)
- **Claiming a Dependent:**
 - 4012-Section C pg 3
- **Balances Due:**
 - 4012 Section K pg 12

Basic Scenario 9

Important Topics for Test Scenarios:

Gloria Cortez

Use the practice lab to obtain answers

- **Gambling Income:**
 - 4012 Section D page 3
- **Filing Status:**
 - 4012 Section B pg 13
- **Roth IRA and other Retirement Distribution:**
 - Section H page 6 (Form 5329)
- **Child Tax Credit & Child and Dependent Care Credit:**
 - Section G pgs 5 and 14-18
- **Refund Split:**
 - Section K pg 8
- **Educator Expenses:**
 - Section E pg 3 and E-10

Basic 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.**

Basic Scenario 1: Fred Walker

Interview Notes

- Fred is 39 years old and has never been married.
- Pat, age 14, is Fred's brother who lived with him all year. Fred provided all of Pat's support and provided over half the cost of keeping up the home.
- Fred earned \$48,000 in wages.
- Fred is blind and cannot be claimed as a dependent by another taxpayer.
- Fred and Pat are U.S. citizens, have valid Social Security numbers, and lived in the U.S. the entire year.

Basic Scenario 1: Test Questions

1. What is the most advantageous filing status allowable that Fred can claim on his tax return for 2025?
 - a. Single
 - b. Married Filing Jointly
 - c. Qualifying Surviving Spouse (QSS)
 - d. Head of Household
2. Fred can claim a higher standard deduction because he is blind.
 - a. True
 - b. False

Basic Scenario 2: Alex and Mary Walsh

Interview Notes

- Alex, age 31, and Mary, age 30, are married and will file a joint return.
- They cannot be claimed as dependents by any other taxpayer.
- Alex and Mary have no children or other dependents.
- Alex and Mary both work and are not full-time students. Alex earned wages of \$12,000 and Mary earned wages of \$4,000.
- Alex and Mary are U.S. citizens and have valid Social Security numbers.
- Alex and Mary have investment income of \$300 in taxable interest.

Basic Scenario 2: Test Questions

3. Alex and Mary are **not** eligible to claim the Earned Income Tax Credit (EITC).
 - a. True
 - b. False
4. Alex and Mary's \$300 of interest counts as earned income for the Earned Income Tax Credit.
 - a. True
 - b. False

Basic Scenario 3: Luis and Ana Ramirez

Interview Notes

- Luis and Ana Ramirez are married and always file Married Filing Jointly.
- Luis earned \$26,000 in wages and Ana earned \$8,500 in wages.
- The Ramirezes paid all the cost of keeping up a home and provided all the support for their two children, Elena and Jorge, who lived with them all year.
- Elena is 12 years old and Jorge is 16.
- Luis, Ana, Elena, and Jorge are all U.S. citizens with valid Social Security numbers and lived in the U.S. the entire year.

Basic Scenario 3: Test Questions

5. Which child qualifies the Ramirezes for the Child Tax Credit (CTC)?
 - a. Neither child
 - b. Elena
 - c. Jorge
 - d. Elena and Jorge
6. The Ramirezes can claim a maximum refundable Additional Child Tax Credit of \$_____ for Elena and Jorge.
(Note: whole number only, do not use special characters.)

Basic Scenario 4: Gavin and Molly Dowd

Interview Notes

- Gavin and Molly are married and will file a joint return.
- Molly is a U.S. citizen with a valid Social Security number. Gavin is a resident alien with an Individual Taxpayer Identification Number (ITIN).
- Molly worked in 2025 and earned wages of \$38,500. Gavin worked part-time and earned wages of \$22,000.
- The Dowds have two children: Blake, age 11, and Kyle, age 19.
- The Dowds provided the total support for their two children, who lived with them in the U.S. all year. Blake and Kyle are U.S. citizens and have valid Social Security numbers.

Basic Scenario 4: Test Questions

7. Blake qualifies the Dowds for the Credit for Other Dependents.
 - a. True
 - b. False
8. The Dowds qualify for the Earned Income Tax Credit even though Gavin has an ITIN.
 - a. True
 - b. False

Basic Scenario 5: Neil Ferguson

Interview Notes

- Neil is single and 63 years old.
- Neil worked as a cook at the local elementary school and earned wages of \$9,250.
- Neil cannot be claimed as a dependent by another taxpayer.
- Neil is a U.S. citizen with a valid Social Security number and lived in the United States the entire year.

Basic Scenario 5: Test Questions

9. Neil qualifies to claim the Earned Income Tax Credit.
 - a. True
 - b. False
10. Which of the following statements is true:
 - a. Neil's gross income was more than the gross income limit required to file a federal income tax return.
 - b. Neil's income of \$9,250 requires him to file a federal income tax return.
 - c. Neil should file a federal income tax return to receive the refundable Earned Income Tax Credit.
 - d. Neil must file a tax return because he is single and 63 years old.

Basic Scenario 6: Scott Payne

Interview Notes

- Scott Payne is single, 24 years old, and has never been married.
- Scott earned wages of \$27,500 during the first half of the year. Scott lost his job in September and received a total of \$8,000 in unemployment compensation.
- Scott is a brick mason and took a class at a local masonry school to maintain his license. He paid the cost of tuition and a course-related book. His qualified education expenses were \$3,000.
- Scott also paid student loan interest for the courses he previously took to earn his Bachelor's degree. For 2025, he paid student loan interest of \$900.
- Scott does not have any dependents.
- Scott is a U.S. citizen with a valid Social Security number.

Basic Scenario 6: Test Questions

11. Scott's unemployment compensation is taxable and must be included on his 2025 tax return.
- a. True
 - b. False
12. Scott is eligible for the following credit:
- a. Earned Income Credit
 - b. Lifetime Learning Credit
 - c. American Opportunity Credit
 - d. None of the above
13. The amount of student loan interest Scott can claim as an adjustment to income is \$_____.
(Note: whole number only, do not use special characters.)

Basic Scenario 7: Craig and Sarah Knox

Directions

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



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

Interview Notes

- Craig, age 64, and Sarah, age 63, elect to file Married Filing Jointly. Neither taxpayer is blind.
- Craig is retired. He received Social Security benefits and a pension.
- Craig and Sarah's daughter Kim, age 21, is a full-time college student in her fourth year of study. Kim is graduating this year with a degree in accounting and does not have a felony drug conviction. She received a Form 1098-T for 2025. Box 7 was not checked on her Form 1098-T for the previous tax year.
- Kim spent the summer at home with her parents, but lived in an apartment near campus during the school year.
- Kim received a scholarship that paid the full tuition. Craig and Sarah paid the cost of course-related books in 2025 not covered by the scholarship. They paid \$150 for a parking pass, \$6,000 for a meal plan, \$950 for textbooks purchased at the college bookstore, and \$300 for access to an online textbook.
- Craig and Sarah paid more than half the cost of maintaining a home and support for Kim.
- Craig and Sarah do not have enough deductions to itemize on their federal tax return.
- Craig, Sarah, and Kim are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If Craig and Sarah receive a refund, they would like to deposit it into their checking account. Documents from Community Bank show that the routing number is 111000025. Their checking account number is 11337890.



Form **13614-C**
(March 2025)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview and Quality Review Sheet

You will need:

- Tax Information such as Forms W-2, 1099, 1088, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

Complete pages 1-5 of this form.

- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name

CRAIG

M.I.

Last name

KNOX

Your date of birth

9/15/1961

Your job title

RETIRED

Spouse's first name

SARAH

M.I.

Last name

KNOX

Spouse's date of birth

3/30/1962

Spouse's job title

RETAIL

Mailing address

410 BROADWAY DRIVE

Your telephone number

YOUR PHONE NUMBER

Email address (optional)

City

YOUR CITY

State

YS

ZIP code

YOUR ZIP

Check if you or your spouse were in 2024:

A U.S. citizen

☒ You

☒ Spouse

Legally blind

☐ Yes

☒ No

Spouse

☒ Spouse

No

☒ No

In the U.S. on a visa

☐ You

☐ Spouse

Issued an identity protection PIN (IPPIN)

☐ You

☐ Spouse

☐ Spouse

☐ No

☐ No

A full-time student

☐ You

☐ Spouse

Owners or holders of any digital assets

☐ You

☐ Spouse

☐ Spouse

☐ No

☐ No

If due a refund, how would you like your refund

☒ Direct deposit

☐ Check by mail

☐ Split refund between accounts

☐ Other

If you have a balance due, how would you like to make your payment

☐ IRS.gov Direct Pay

☐ Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English

What language

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund

☒ Yes

☐ No

Spouse

☐ Spouse

No

As of December 31, 2024, what was your marital status

☐ Never Married

☒ Married

If married, were you married for all of 2024

☒ Yes

☐ No

No

☐ Divorced

Date of final decree

☐ Legally Separated but not Divorced

Date of separate maintenance decree

☐ Widowed

Year of spouse's death

To be completed by certified volunteer:

Can anyone else claim the taxpayer or spouse on their tax return

☐ Yes

☐ No

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.

Answer Yes or No (Y/N)

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than half the cost of maintaining a home for this person
KIM KNOX	5/8/2004	DAUGHTER	12	S	Y	Y	Y	N	N				

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 3-2025)

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:		(To be completed by certified volunteer) Income to be included		Notes/Comments
How many jobs 1		☐ (B) W-2s	#	
☐	(B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)		
☒	(B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported)	#	
☐	(B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (A) Qualified Charitable Distribution From 1099-R	\$	
☐	(B) Social Security or Railroad Retirement Benefits	☐ (B) Disability benefits on 1099-R or W-2	#	
☒	(B) Unemployment benefits	☐ (B) SSA-1099, RRB-1099	#	
☐	(B) Refund of state or local income tax	☐ (B) 1099-G	#	
☐	(B) Interest or dividends (bank account, bonds, etc.)	☐ (B) Refund	\$	
☐	(A) Sale of stocks, bonds or real estate	☐ (B) Itemized last year	☐ Yes ☐ No	
☒	Did you report a loss on last year's return ☐ Yes ☐ No	☐ (B) 1099-INT # _____ ☐ (B) 1099-DIV	#	
☐	(B) Alimony	☐ (A) 1099-B (include brokerage statement)	#	
☐	(A/M) Income from renting out your house or a room in your house if yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days ☐ Yes ☐ No	☐ Capital loss carryover ☐ Yes ☐ No		
☐	Income from renting personal property such as a vehicle	☐ (B) Alimony	\$	
☐	(B) Gambling winnings, including lottery	Excluded from income ☐ Yes ☐ No		
☐	(A) Payments for contract or self-employment work	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)		
☐	Did you report a loss on last year's return ☐ Yes ☐ No	Rental expense	\$	
☐	(A) Payments for contract or self-employment work	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
☐	Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) Schedule C		
☐	(A) Payments for contract or self-employment work	☐ 1099-MISC	#	
☐	Did you report a loss on last year's return ☐ Yes ☐ No	☐ 1099-NEC	#	
☐	(A) Payments for contract or self-employment work	☐ 1099-K	#	
☐	Did you report a loss on last year's return ☐ Yes ☐ No	☐ Other income reported elsewhere		
☐	(A) Payments for contract or self-employment work	☐ Schedule C expenses	\$	
☐	Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Page 3

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.		
Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	☐ (A) 1098 # _____	
☐ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	☐ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction \$ _____	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income ☐ Yes ☐ No	
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
☒ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ (A) HSA contributions ☐ (A) HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (A) Energy efficient home improvement credit (Form 5695, Part II only)	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C	
☐ (A) Have a loss related to a declared Federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	☐ (B) Estimated tax payments ☐ (B) Last year's refund applied to this year ☐ Last year's return available	

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www.irs.gov

Form 13614-C (Rev. 3-2025)

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

1. Would you say you can carry on a conversation in English	☒ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
2. Would you say you can read a newspaper in English	☒ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
3. Do you or any member of your household have a disability	☐ Yes	☒ No	☐ Prefer not to answer		
4. Are you or your spouse a Veteran of the U.S. Armed Forces	☐ Yes	☒ No	☐ Prefer not to answer		

5. What is your race and/or ethnicity? Select all that apply

- ☐ **American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- ☐ **Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
- ☐ **Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
- ☐ **Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
- ☐ **Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
- ☐ **Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
- ☐ **White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

6. What is your spouse's race and/or ethnicity? Select all that apply

- ☐ **American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- ☐ **Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
- ☐ **Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
- ☐ **Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
- ☐ **Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
- ☐ **Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
- ☐ **White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

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, write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:TS:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Form W-2

22222		a Employee's social security number 128-00-XXXX		OMB No. 1545-0029	
b Employer identification number (EIN) 25-7XXXXXX			1 Wages, tips, other compensation \$25,000		2 Federal income tax withheld \$2,500
c Employer's name, address, and ZIP code Fashionista 210 Main St. YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$25,000		4 Social security tax withheld \$1,550
			5 Medicare wages and tips \$25,000		6 Medicare tax withheld \$362.50
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Sarah 410 Broadway Drive YOUR CITY, YOUR STATE, ZIP f Employee's address and ZIP code			Last name Knox		Suff.
			11 Nonqualified plans		12a DD \$2,500
			13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐		12b
			14 Other		12c 12d
15 State Employer's state ID number YS 25-7XXXXXX		16 State wages, tips, etc. \$25,000		17 State income tax	
				18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

Form **W-2** Wage and Tax Statement **2025** Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

Forms 1099-R & SSA 1099

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Livewell Inc. 322 Palmer Rd. YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 19,000		OMB No. 1545-0119 2025 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy 1 For State, City, or Local Tax Department	
		2a Taxable amount \$ 19,000				
		2b Taxable amount not determined ☐ Total distribution ☐				
PAYER'S TIN 40-100XXXX	RECIPIENT'S TIN 127-00-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 1,900			
RECIPIENT'S name Craig Knox Street address (including apt. no.) 410 Broadway Drive City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) 7	IRA/ SEP/ SIMPLE ☐ 8 Other \$ %			
		9a Your percentage of total distribution %	9b Total employee contributions \$			
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	12 FATCA filing requirement ☐	14 State tax withheld \$	15 State/Payer's state no.		16 State distribution \$
Account number (see instructions)		13 Date of payment	17 Local tax withheld \$	18 Name of locality		19 Local distribution \$

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT			
2025 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.			
Box 1. Name CRAIG KNOX		Box 2. Beneficiary's Social Security Number 127-00-XXXX	
Box 3. Benefits Paid in 2025 \$15,500.00	Box 4. Benefits Repaid to SSA in 2025	Box 5. Net Benefits for 2025 (Box 3 minus Box 4) \$15,500.00	
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$13,280 Medicare Part B premiums deducted from your benefits \$2,220		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding \$0.00	
		Box 7. Address 410 Broadway Drive YOUR CITY, YOUR STATE, ZIP	
		Box 8. Claim Number (Use this number if you need to contact SSA.)	
Form SSA-1099-SM (6/2020) DO NOT RETURN THIS FORM TO SSA OR IRS			



Baldwin University Meal Plan

Baldwin College Student Housing
3700 Baldwin Avenue
Your City, Your State, ZIP

Received from:

Kim Knox
\$6,000



College Books
3710 Baldwin Avenue
Your City, State, ZIP

Receipt
3 Textbooks: \$950.00
Parking Sticker: \$150.00

*Payment for books is
also on the college
website.*

Invoice #05684

Baldwin University

3700 Baldwin Avenue

Date
August 14, 2025

To
Kim Knox
410 Broadway Drive

Ship To
Same as recipient

Quantity	Description	Unit Price	Total
	Online Textbook	\$300	\$300
Subtotal			\$300
Sales Tax			
Shipping & Handling			
Total			\$300

Thank you for your business!

Basic Scenario 7: Test Questions

14. Craig and Sarah's standard deduction amount is \$31,500.
- a. True
 - b. False
15. Craig and Sarah's total qualified education expenses used to calculate the American Opportunity Credit are:
- a. \$300
 - b. \$950
 - c. \$1,250
 - d. \$11,250
16. Craig and Sarah Knox can claim the Credit for Other Dependents.
- a. True
 - b. False
17. What is the total amount of the Knox's federal income tax withholding?
- a. \$1,900
 - b. \$2,500
 - c. \$4,660
 - d. \$6,560
18. The taxable amount of Craig's Social Security is \$13,175.00.
- a. True
 - b. False
19. Which of the following statements are true?
- a. Qualified dividends are part of the total ordinary dividends.
 - b. Qualified dividends qualify for lower, long-term capital gains tax rates.
 - c. Qualified dividends are reported on Form 1099-DIV.
 - d. All of the above.

Basic Scenario 8: Beth Tooney

Directions

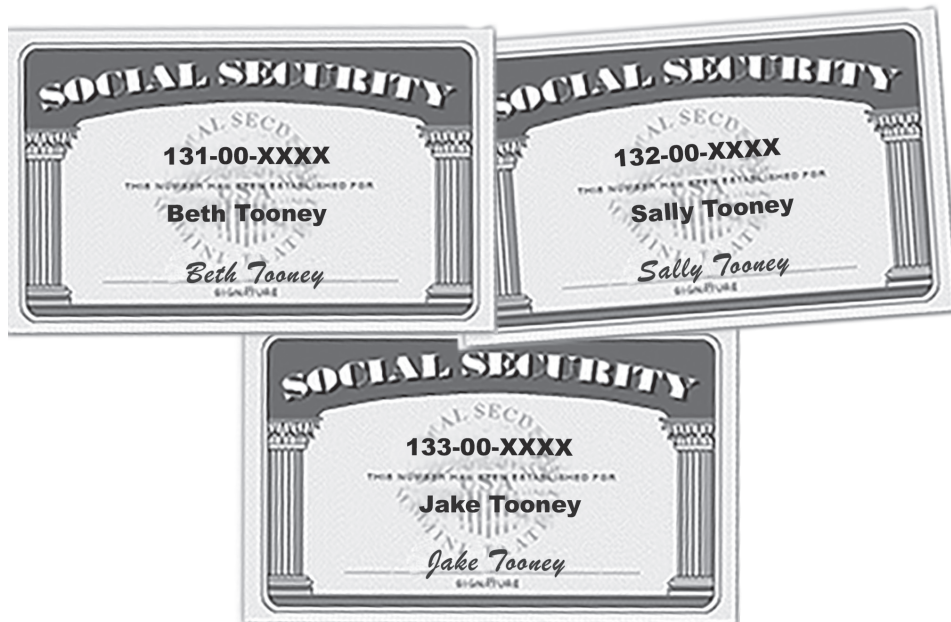
Using the tax software, complete the tax return, including Form 1040 and all appropriate forms, schedules, or worksheets. Answer the questions following the scenario.



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

Interview Notes

- Beth is single and 48 years old.
- Beth has two children. Sally, age 20, has a job and earned wages of \$3,700. Jake, age 27, is totally and permanently disabled and received Social Security benefits of \$5,500. Both children lived with her all year.
- Beth paid all the cost of keeping up the home and more than half the support for her children.
- Beth received disability pension benefits, but she has not reached the minimum retirement age of her employer's plan.
- She does not have enough expenses to itemize for the 2025 tax year.
- Beth, Sally, and Jake are U.S. citizens and have valid Social Security numbers. They all lived in the United States for the entire year.
- If she has any balance due or refund, she would like to use New Bank and Trust. Beth provided a voided check.



Form 13614-C (March 2025)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964																																																																								
You will need: • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return • Picture ID (such as valid driver's license) for you and your spouse						• Complete pages 1-5 of this form. • You are responsible for the information on your return. Provide complete and accurate information. • If you have questions, ask the IRS-certified volunteer preparer.																																																																								
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at ts.voltax@irs.gov																																																																														
Your first name BETH		M.I. TOONEY	Last name TOONEY		Your date of birth 5/16/1977	Your job title RETIRED																																																																								
Spouse's first name		M.I.	Last name		Spouse's date of birth Spouse's job title																																																																									
Mailing address 320 MAIN STREET			Apt #		City YOUR CITY		State YS	ZIP code YOUR ZIP																																																																						
Your telephone number YOUR PHONE NUMBER		Spouse's telephone number			Email address (optional) Did you live or work in two or more states in 2024 ☐ Yes ☒ No																																																																									
Check if you or your spouse were in 2024:																																																																														
A U.S. citizen		☒ You	☐ Spouse	☐ No		Legally blind ☐ You ☐ Spouse ☒ No																																																																								
In the U.S. on a visa		☐ You	☐ Spouse	☒ No		Totally and permanently disabled ☐ You ☐ Spouse ☒ No																																																																								
A full-time student		☐ You	☐ Spouse	☒ No		Issued an identity protection PIN (IPPIN) ☐ You ☐ Spouse ☒ No																																																																								
If due a refund, how would you like your refund		☒ Direct deposit		☐ Check by mail		Owners or holders of any digital assets ☐ You ☐ Spouse ☒ No																																																																								
☐ Split refund between accounts		☐ Other		If you have a balance due, how would you like to make your payment ☐ Bank account ☒ IRS.gov Direct Pay																																																																										
Would you like to receive written communications from the IRS in a language other than English		☐ Set up installment agreement ☐ Mail payment to IRS																																																																												
What language		☐ You ☐ Spouse ☒ No																																																																												
Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund		☐ You ☐ Spouse ☒ No																																																																												
As of December 31, 2024, what was your marital status		☒ Never Married ☐ Married If married, were you married for all of 2024 ☐ Yes ☐ No																																																																												
☐ Divorced		Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No																																																																												
Date of final decree		☐ Legally Separated but not Divorced ☐ Widowed Year of spouse's death																																																																												
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return ☐ Yes ☐ No																																																																														
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.																																																																														
<table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th>Name (first, last)</th><th>Date of birth (mm/dd/yy)</th><th>Relationship to you (child, parent, none, etc.)</th><th>Number of months lived in your home in 2024</th><th>Single or Married as of 12/31/2024 (S/M)</th><th>U.S. Citizen</th><th>Resident of U.S., Canada or Mexico</th><th>Full-time student</th><th>Totally and permanently disabled</th><th>Issued IPPIN</th><th>Qualifying child or relative of any other person</th><th>This person provided more than 50% of their own support</th><th>This person had less than \$5,050 of income</th><th>Taxpayer(s) provided more than half the cost of maintaining a home for this person</th></tr></thead><tbody><tr><td>SALLY TOONEY</td><td>5/9/2005</td><td>DAUGHTER</td><td>12</td><td>S</td><td>Y</td><td>Y</td><td>N</td><td>N</td><td>N</td><td></td><td></td><td></td><td></td></tr><tr><td>JAKE TOONEY</td><td>7/31/1998</td><td>SON</td><td>12</td><td>S</td><td>Y</td><td>Y</td><td>N</td><td>Y</td><td>N</td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>									Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than half the cost of maintaining a home for this person	SALLY TOONEY	5/9/2005	DAUGHTER	12	S	Y	Y	N	N	N					JAKE TOONEY	7/31/1998	SON	12	S	Y	Y	N	Y	N																																
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than half the cost of maintaining a home for this person																																																																	
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Catalog Number 52121E									www.irs.gov					Form 13614-C (Rev. 3-2025)																																																																

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:		(To be completed by certified volunteer) Income to be included		Notes/Comments
		☐ (B) W-2s	#	
☐ (B) Wages as a part-time or full-time employee	How many jobs _____			
☐ (B/A) Tips		☐ (B/A) Tips (Basic when reported on W2)		
☐ (B/A) Retirement account, pension or annuity proceeds		☐ (B/A) 1099-R (Basic when taxable amount is reported)	#	
☐ (A) Qualified Charitable Distribution From 1099-R		☐ (A) Qualified Charitable Distribution From 1099-R	\$	
☒ (B) Disability benefits (such as payments from insurance and worker's compensation)		☐ (B) Disability benefits on 1099-R or W-2	#	
☐ (B) Social Security or Railroad Retirement Benefits		☐ (B) SSA-1099, RRB-1099	#	
☐ (B) Unemployment benefits		☐ (B) 1099-G	#	
☐ (B) Refund of state or local income tax		☐ (B) Refund	\$	
		☐ (B) Itemized last year	☐ Yes ☐ No	
☐ (B) Interest or dividends (bank account, bonds, etc.)		☐ (B) 1099-INT # _____ ☐ (B) 1099-DIV	#	
☐ (A) Sale of stocks, bonds or real estate		☐ (A) 1099-B (include brokerage statement)	#	
Did you report a loss on last year's return	☐ Yes ☐ No	☐ Capital loss carryover	☐ Yes ☐ No	
☐ (B) Alimony		☐ (B) Alimony	\$	
		Excluded from income	☐ Yes ☐ No	
☐ (A/M) Income from renting out your house or a room in your house		☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$	
If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days	☐ Yes ☐ No	☐ Rental expense	\$	
☐ Income from renting personal property such as a vehicle				
☐ (B) Gambling winnings, including lottery		☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
☐ (A) Payments for contract or self-employment work		☐ (A) Schedule C		
Did you report a loss on last year's return	☐ Yes ☐ No	☐ 1099-MISC	#	
		☐ 1099-NEC	#	
		☐ 1099-K	#	
		☐ Other income reported elsewhere		
		☐ Schedule C expenses	\$	
☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)		☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage interest	☐ (A) 1098 # _____	
☐ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	☐ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction \$ _____	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income ☐ Yes ☐ No	
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ (A) HSA contributions ☐ (A) HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (A) Energy efficient home improvement credit (Form 5695, Part II only)	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C	
☐ (A) Have a loss related to a declared Federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	☐ (B) Estimated tax payments ☐ (B) Last year's refund applied to this year ☐ Last year's return available	

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

1. Would you say you can carry on a conversation in English ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
2. Would you say you can read a newspaper in English ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
3. Do you or any member of your household have a disability ☒ Yes ☐ No ☐ Prefer not to answer
4. Are you or your spouse a Veteran of the U.S. Armed Forces ☐ Yes ☒ No ☐ Prefer not to answer

5. What is your race and/or ethnicity? Select all that apply

- ☐ **American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- ☐ **Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
- ☐ **Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
- ☐ **Hispanic or Latino** (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)
- ☐ **Middle Eastern or North African** (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)
- ☐ **Native Hawaiian or Pacific Islander** (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)
- ☐ **White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

6. What is your spouse's race and/or ethnicity? Select all that apply

- ☐ **American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- ☐ **Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
- ☐ **Black or African American** (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)
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- ☐ **White** (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

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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, write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:TS:CAR:MP:T:T:SP, 111 Constitution Ave. NW, Washington, DC 20224.

[illegible]

☐ VOID ☐ CORRECTED		PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Rutherford Corporation 1800 Spring Street YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 40,000 2a Taxable amount \$ 40,000 2b Taxable amount not determined ☐	OMB No. 1545-0119 2025 Form 1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S TIN 56-7XXXXXX		RECIPIENT'S TIN 131-00-XXXX		3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 2,000	Copy 1 For State, City, or Local Tax Department	
RECIPIENT'S name Beth Tooney Street address (including apt. no.) 320 Main Street City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP				5 Employee contributions/ Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	7 Distribution code(s) 3	
				7 Distribution code(s) 3	IRA/ SEP/ SIMPLE ☐	8 Other \$	%
				9a Your percentage of total distribution %	9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib. ☐	12 FATCA filing requirement ☐	14 State tax withheld \$	15 State/Payer's state no. -----	16 State distribution \$		
Account number (see instructions)			13 Date of payment \$	17 Local tax withheld \$	18 Name of locality -----	19 Local distribution \$	
			\$			\$	

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

Beth Tooney		1234	
320 Main Street			
YOUR CITY, STATE, ZIP			
		20	
PAY TO THE ORDER OF		\$	
		DOLLARS	
New Bank and Trust Anytown, State 00000			
For			
: 111000025 : 123456789		1234	

Basic Scenario 8: Test Questions

- 20.** Beth's disability pension is reported as other earned income.
- a.** True
 - b.** False
- 21.** The most advantageous filing status that Beth can claim is?
- a.** Single
 - b.** Head of Household
 - c.** Married Filing Separately
 - d.** Qualifying Surviving Spouse (QSS)
- 22.** Which of Beth's children qualifies her to claim the Earned Income Tax Credit?
- a.** Sally
 - b.** Jake
 - c.** Both Sally and Jake
 - d.** Neither Sally nor Jake
- 23.** Can Beth claim Sally as a dependent?
- a.** Yes, because Sally meets the relationship/member of the household test.
 - b.** Yes, because Beth provided more than half of Sally's total support.
 - c.** Yes, because Sally's gross income is less than \$5,200.
 - d.** All of the above.
- 24.** Beth anticipates a balance due for next year. What actions should she take to prevent having a balance due?
- a.** Submit a revised W-4P to increase her withholding
 - b.** Make estimated tax payments
 - c.** Do nothing and file her return as usual
 - d.** Both a and b

Basic Scenario 9: Gloria Cortez

Directions

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



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

Interview Notes

- Gloria is 33 years old and was married to Frank. Frank passed away on March 15, 2023. Gloria has not remarried.
- Gloria's 10-year-old daughter, Jessica, lived with her the entire year.
- Gloria paid more than half the cost of keeping up a home and support for Jessica.
- Gloria took a distribution from her traditional IRA in June to pay for her family vacation.
- Gloria was a full-time elementary school art teacher and earned \$47,500 in wages. Gloria purchased art supplies for her class out of her own pocket totaling \$350.
- Gloria received a 1098-E for student loan interest she paid in 2025.
- Gloria received a W-2G in the amount of \$3,600 from the local casino.
- Gloria paid child and dependent care expenses for Jessica while she worked.
- Gloria and Jessica are U.S. citizens and have valid Social Security numbers. They lived in the United States for the entire year.
- If Gloria is entitled to a refund, she would like to deposit half into her checking account and half into her savings account. Documents from Adelphi Bank and Trust show that the routing number for both accounts is 111000025. Gloria's checking account number is 123456789 and her savings account number is 987654321.



Form **13614-C**
(March 2025)

Department of the Treasury - Internal Revenue Service

OMB Number
1545-1964

Intake/Interview and Quality Review Sheet

You will need:

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

- Complete pages 1-5 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name
GLORIA

Spouse's first name

M.I.

M.I.

Last name
CORTEZ

Last name

Your date of birth
2/14/1992

Spouse's date of birth

Your job title
TEACHER

Spouse's job title

Mailing address
176 PACKER DRIVE

Apt #

City
YOUR CITY

State
YS

ZIP code
YOUR ZIP

Your telephone number
YOUR PHONE NUMBER

Spouse's telephone number

Email address (optional)

Did you live or work in two or more states in 2024
☐ Yes ☒ No

Check if you or your spouse were in 2024:
A U.S. citizen
☒ You ☐ Spouse
In the U.S. on a visa
☐ You ☐ Spouse
A full-time student
☐ You ☐ Spouse

Legally blind
Totally and permanently disabled
☐ You ☐ Spouse
Issued an identity protection PIN (IPIN)
☐ You ☐ Spouse
Owners or holders of any digital assets
☐ You ☐ Spouse

If due a refund, how would you like your refund
☐ Direct deposit
☐ Check by mail
☒ Split refund between accounts
☐ Other

If you have a balance due, how would you like to make your payment
☐ Bank account
☒ IRS.gov Direct Pay
☐ Set up installment agreement
☐ Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English
What language

☐ You ☐ Spouse ☒ No

☐ You ☐ Spouse ☒ No

☐ Yes ☐ No
☐ Yes ☐ No
☒ **Widowed**
Year of spouse's death 2023

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return
☐ Yes ☐ No

To be completed by certified volunteer (Yes, No, or N/A)

Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than half the cost of maintaining a home for this person
Issued IPIN	Totally and permanently disabled	Full-time student	Resident of U.S., Canada or Mexico
U.S. Citizen	U.S. Citizen	Single or Married as of 12/31/2024 (S/M)	Number of months lived in your home in 2024
Relationship to you (child, parent, none, etc.)	Date of birth (mm/dd/yy)	1/21/2015	DAUGHTER

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than half the cost of maintaining a home for this person
JESSICA CORTEZ	1/21/2015	DAUGHTER	12	S	Y	Y	Y	N	N				

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 3-2025)

57

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:		(To be completed by certified volunteer) Income to be included		Notes/Comments
		☐ (B) W-2s	#	
☐ (B/A) Tips		☐ (B/A) Tips (Basic when reported on W2)		
☒ (B/A) Retirement account, pension or annuity proceeds		☐ (B/A) 1099-R (Basic when taxable amount is reported)	#	
		☐ (A) Qualified Charitable Distribution From 1099-R	\$	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)		☐ (B) Disability benefits on 1099-R or W-2	#	
☐ (B) Social Security or Railroad Retirement Benefits		☐ (B) SSA-1099, RRB-1099	#	
☐ (B) Unemployment benefits		☐ (B) 1099-G	#	
☐ (B) Refund of state or local income tax		☐ (B) Refund	\$	
		☐ (B) Itemized last year	☐ Yes ☐ No	
☐ (B) Interest or dividends (bank account, bonds, etc.)		☐ (B) 1099-INT # _____ ☐ (B) 1099-DIV	#	
☐ (A) Sale of stocks, bonds or real estate		☐ (A) 1099-B (include brokerage statement)	#	
Did you report a loss on last year's return ☐ Yes ☐ No		☐ Capital loss carryover ☐ Yes ☐ No		
☐ (B) Alimony		☐ (B) Alimony	\$	
		Excluded from income ☐ Yes ☐ No		
☐ (A/M) Income from renting out your house or a room in your house		☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days)	\$	
If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days ☐ Yes ☐ No		☐ Rental expense	\$	
☐ Income from renting personal property such as a vehicle				
☒ (B) Gambling winnings, including lottery		☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
☐ (A) Payments for contract or self-employment work		☐ (A) Schedule C		
Did you report a loss on last year's return ☐ Yes ☐ No		☐ 1099-MISC	#	
		☐ 1099-NEC	#	
		☐ 1099-K	#	
		☐ Other income reported elsewhere		
		☐ Schedule C expenses	\$	
☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)		☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

Page 3

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?		(To be completed by certified volunteer) Standard	Notes/Comments
☐ (A) Mortgage Interest		☐ (A) 1098 # _____	
☒ (A) Taxes: state, local, real estate, sales, etc.			
☐ (A) Medical, dental, prescription expenses		☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (A) Charitable contributions			
Paid any of these expenses in 2024?		(To be completed by certified volunteer) Expenses to report	Notes/Comments
☒ (B) Student loan interest		☐ (B) 1098-E	
☒ (B) Child and dependent care		☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account		☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☒ (B) School supplies by a teacher, teacher's aide or other educator		☐ (B) Educator expenses deduction \$ _____	
☐ (B) Alimony payments (do not include child support)		☐ (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income ☐ Yes ☐ No	
Did any of the following happen during 2024?		(To be completed by certified volunteer) Information to report	Notes/Comments
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)		☐ (B) Taxable scholarship income	
		☐ (B) 1098-T (itemized statement from school, invoice, etc.)	
		☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home		☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)		☐ (A) HSA contributions ☐ (A) HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)		☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)		☐ (A) Energy efficient home improvement credit (Form 5695, Part II only)	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender		☐ (A) 1099-C	
☐ (A) Have a loss related to a declared Federal disaster area		☐ (A) 1099-A	
		☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)		☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason _____	
☐ Receive any letter or bill from the IRS		☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes		☐ (B) Estimated tax payments _____ ☐ (B) Last year's refund applied to this year _____ ☐ Last year's return available _____	

Catalog Number 52121E

www.irs.gov

Form 13614-C (Rev. 3-2025)

Optional Information

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1. Would you say you can carry on a conversation in English ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
2. Would you say you can read a newspaper in English ☒ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
3. Do you or any member of your household have a disability ☐ Yes ☒ No ☐ Prefer not to answer
4. Are you or your spouse a Veteran of the U.S. Armed Forces ☐ Yes ☒ No ☐ Prefer not to answer

5. What is your race and/or ethnicity? Select all that apply

- ☐ **American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
- ☐ **Asian** (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)
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6. What is your spouse's race and/or ethnicity? Select all that apply

- ☐ **American Indian or Alaska Native** (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)
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22222		a Employee's social security number 141-00-XXXX		OMB No. 1545-0029	
b Employer identification number (EIN) 38-5XXXXXX			1 Wages, tips, other compensation \$47,500		2 Federal income tax withheld \$3,200
c Employer's name, address, and ZIP code Wilcox School District 1200 Maiden Lane YOUR CITY, YOUR STATE, ZIP			3 Social security wages \$47,500		4 Social security tax withheld \$2,945
			5 Medicare wages and tips \$47,500		6 Medicare tax withheld \$688.75
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Gloria Last name Cortez 176 Packer Drive YOUR CITY, YOUR STATE, ZIP f Employee's address and ZIP code			11 Nonqualified plans		12a
			13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐		12b
			14 Other		12c
					12d
15 State YS	Employer's state ID number 38-5XXXXXX	16 State wages, tips, etc. \$47,500	17 State income tax \$1,100	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form W-2 Wage and Tax Statement

Copy 1 — For State, City, or Local Tax Department

2025

Department of the Treasury—Internal Revenue Service

3232

☐ VOID
 ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code Winbig Casino 777 Jackpot Rd. YOUR CITY, YOUR STATE, ZIP		1 Reportable winnings \$ 3,600		2 Date won 5/30/2025	
		3 Type of wager Slots		4 Federal income tax withheld \$ 600	
		5 Transaction		6 Race	
		7 Winnings from identical wagers \$		8 Cashier	
PAYER'S TIN 38-6XXXXXX	PAYER'S telephone no.	9 WINNER'S TIN 141-00-XXXX		10 Window	
WINNER'S name Gloria Cortez		11 First identification no. YS987654		12 Second identification no. YS316000XXX	
Street address (including apt. no.) 176 Packer Drive		13 State/Payer's state identification no.		14 State winnings \$	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		15 State income tax withheld \$		16 Local winnings \$	
		17 Local income tax withheld \$		18 Name of locality	

OMB No. 1545-0238

Form W-2G

Certain Gambling Winnings

(Rev. December 2023)

For calendar year 20 25

For Privacy Act and Paperwork Reduction Act Notice, see the **current General Instructions for Certain Information Returns.**

File with Form 1096

Copy A

For Internal Revenue Service Center

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

Signature:

Date:

Form **W-2G** (Rev. 12-2023)

Cat. No. 10138V

www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

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Forms 1099-R & 1098-E

☐ VOID ☐ CORRECTED		OMB No. 1545-0119 2025 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.		
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. SPRING FEDERAL CREDIT UNION 1200 SPRING AVENUE YOUR CITY, YOUR STATE, ZIP		1 Gross distribution \$ 9,000 2a Taxable amount \$ 9,000 2b Taxable amount not determined ☐ Total distribution ☐	Copy 1 For State, City, or Local Tax Department			
PAYER'S TIN 38-2XXXXXX	RECIPIENT'S TIN 141-00-XXXX	3 Capital gain (included in box 2a) \$				4 Federal income tax withheld \$ 1,800
RECIPIENT'S name Gloria Cortez Street address (including apt. no.) 176 Packer Drive City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP		5 Employee contributions/ Designated Roth contributions or insurance premiums \$				6 Net unrealized appreciation in employer's securities \$
		7 Distribution code(s) 1 IRA/ SEP/ SIMPLE ☐				8 Other \$ %
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.	12 FATCA filing requirement ☐	14 State tax withheld \$	15 State/Payer's state no.	16 State distribution \$
		13 Date of payment	17 Local tax withheld \$	18 Name of locality	19 Local distribution \$	
Account number (see instructions)						

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

☐ CORRECTED (if checked)		OMB No. 1545-1576 2025 Form 1098-E		Student Loan Interest Statement			
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MAGGIE MAE 854 LINCOLN RD YOUR CITY, YOUR STATE, ZIP				Copy B For Borrower This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.			
RECIPIENT'S TIN 20-7XXXXXX	BORROWER'S TIN 141-00-XXXX					1 Student loan interest received by lender \$ 700	
BORROWER'S name Gloria Cortez Street address (including apt. no.) 176 Packer Drive City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP						2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 ☐	
Account number (see instructions)							
Form 1098-E (keep for your records)		www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service					

Daycare Statement & Voided Check

Invoice #05684

Kitty Kloud Daycare
 303 Twiggs Trail
 Your City, Your State, Your Zip



Date: December 31, 2025

Received From:
 Gloria Cortez
 176 Packer Drive

EIN: 38-5XXXXXX
Provider: Kitty Kloud Daycare

Description	Price	Total
After-School Care for Jessica Cortez	\$4,000	\$4,000
Total Amount Received for 2025 Childcare		\$4,000

Thank you for your business!

Gloria Cortez
 176 Packer Dr
 YOUR CITY, STATE, ZIP

1234

PAY TO THE
ORDER OF

_____ 20 _____

\$

_____ DOLLARS

Adelphi Bank and Trust
 Anytown, State 00000

For _____

: 111000025 : 123456789

1234

VOID

Basic Scenario 9: Test Questions

25. Gloria is required to report her gambling winnings on her tax return.
- a. True
 - b. False
26. Gloria's most advantageous filing status is:
- a. Qualifying Surviving Spouse (QSS)
 - b. Married Filing Jointly
 - c. Married Filing Separately
 - d. Head of Household
27. Gloria is **not** required to pay an additional 10% tax on the early distribution from her IRA.
- a. True
 - b. False
28. Gloria qualifies for which of the following credits?
- a. Child Tax Credit
 - b. Child and Dependent Care Credit
 - c. Both a and b
 - d. Neither a nor b
29. Gloria should use Form _____ to split her refund between her savings and checking accounts.
30. What amount can Gloria claim as an adjustment to income for the supplies she purchased out of pocket?
- a. \$0
 - b. \$300
 - c. \$325
 - d. \$350