

# 2024 Military Training Manual

**California Volunteers Make the Difference** 

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# VITA Site information for your base

Client Identification Number:
Electronic Filing Identification Number (EFIN):
Tax Center Coordinator:
State Coordinator: Name:
Phone Number:

### **Franchise Tax Board Field Offices**

City	Address	Zip Code
Los Angeles	300 S. Spring St., Suite 5704	90013-1233
Oakland	1515 Clay St., Suite 305	94612-1445
Sacramento	3321 Power Inn Rd, Suite 250	95826-3893
San Diego	7575 Metropolitan Dr., Suite 201	92108-4421
Santa Ana	600 W. Santa Ana Blvd, Suite 300	92701-4532

800-338-0505

### **Volunteer Hotline**

FTB automated assistance

(Volunteers only- Not for the taxpayer)

California Franchise Tax Board (FTB)	800-522-5665
Federal Internal Revenue Services (IRS)	800-829-8482
Public Assistance (For the taxpayers)	
FTB from within the United States	800-852-5711
FTB from outside the United States	916-845-6500

For Federal (IRS) questions 800-829-1040

For TTY/TDD (persons with disabilities) 800-822-6268

# **Websites**

<u>California Franchise Tax Board (FTB)</u> (https://www.ftb.ca.gov)

In the search field, enter the underlined word or number:

- VITA, Volunteer Income Tax Assistance
- <u>Live Chat</u> for online assistance
- 2335, VITA Military Worksheet
- 5135, VITA Military Reference Guide

Internal Revenue Service (IRS) (https://www.irs.gov)

<u>TaxSlayer Training System</u> (https://vita.taxslayerpro.com/irstraining)

<u>Link and Learn Certification</u> (https://www.linklearncertification.com/d/)

# Correspondence

If your taxpayer needs assistance when sending written correspondence, make sure you include the taxpayer's social security number (SSN) in the letter and mail to:

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

# **Self-Help E-Services MyFTB**

Provides tax account information and online services to Individuals, Business Representatives and Tax Preparers. Individuals can use MyFTB to access:

- Account information
- View account balance and tax year details
- View estimated payments and credits before filing a return
- View payment history
- View a list and images of a tax return
- View a list and images of notices and correspondence
- View and update contact information
- View proposed assessments
- View California wage and withholding information
- View FTB-issued 1099 information
- View a list of authorized representatives (tax preparer or a tax preparer with a power of attorney) and manage who can access your account
- View a list of activities that occurred on your account, such as the last time your account was accessed
- Online services
- Calculate a balance due for a date in the future
- File a Power of Attorney (POA)
- File a nonresident withholding waiver request
- Protest a proposed assessment
- Options to communicate with us
- Chat with an FTB representative about confidential matters
- Send a secure message with attachments to FTB
- Choose to receive an email when we send you a notice or correspondence

# **How to access MyFTB**

Taxpayers will need to complete a one-time registration process to access MyFTB account. Go to My FTB Account When they register, they must select a username and password and provide the following information:

- A valid email address
- Their SSN
- Their first and last name from the most recently filed California tax return or the name provided via telephone or search for and complete FTB 3533, Change of Address
- Information from a CA tax return filed in the last five years:
  - Year of the tax return
  - Filing status used on the tax return
  - CA adjusted gross income (AGI) on the tax return

If the taxpayers have not filed a CA tax return in one of the last five years, they cannot register. If they need additional information, call us at 800-852-5711 (voice) or 800-822-6268 (TTY/TDD) during business hours.

# For taxpayers who owe, there is an easy way to pay:

With instant access to taxpayer, information, and services available 24 hours a day, the online payment options at <a href="ftb.ca.gov">ftb.ca.gov</a> will save your taxpayers time and hassle. Plus, paying online is another way to save natural resources like trees. Encourage your taxpayers to pay their taxes online!

- Web Pay Make their personal income tax payments online. They can pay today or schedule the payment
  up to one year in advance. If using Web Pay, do not mail the paper payment voucher. Web Pay for
  Individuals | California Franchise Tax Board
- **Credit Card** Pay with Discover/NOVUS, Master card, Visa, or American Express. Make payments online at <u>ACI Payments</u> or by phone at 888-872-9829 for federal tax payments and 800-272-9829 for state tax payments. ACI Payments Corporation charges a convenience fee of 2.3% (minimum \$1) to use this service
- Check or Money Order- Mail the payment or pay in person at a field office

# **Installment Agreement**

If the taxpayer cannot pay the full amount they owe and would like to make monthly payments, they may enter into an Installment Agreement.

They may qualify for an installment agreement if they:

- Owe a balance of less than \$25,000
- Agree to pay your balance due in 60 months or less
- Have filed all required personal income tax returns for the past five years

Approval will be based on ability to pay and compliance history. A lien may be filed and a financial statement requested as a conditional approval.

How to Apply:

- Online- They must agree to special requirements and have a bank account
- Mail- Complete FTB Form 3567, Installment Agreement Request and mail it to the address shown on page 2. Failure to provide complete information will delay the processing of their request. Do not attach this form to the tax return
- Phone- Call us at 800-689-4776, Monday through Friday between 8 AM and 5 PM, except state holidays

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# **Objective**

- 1. Define the scope of the VITA Military program
- 2. Understand your volunteer responsibilities
- 3. Understand the privacy and disclosure policy
- 4. Identify and locate the reference materials available

### Scope of VITA/TCE

The purpose of the Volunteer Income Tax Assistance (VITA) Military Program under the Volunteer Return Preparation Program (VRPP) is to help active duty and retired military personnel and their families prepare their California and federal income tax returns.

VITA is a basic tax service. As a volunteer, you should prepare tax returns at your comfort level of complexity. The California tax returns follows the federal return starting with the federal Adjusted Gross Income (AGI). We treat many tax issues the same but there are some differences, which we emphasize in this training.

### **Volunteer Responsibilities**

Volunteers make the program work by fulfilling these responsibilities:

- Complete the Federal training and certify on Link and Learn
- Attend and complete the State tax training
- Be available January thru April 15 to provide assistance
- Use the IRS and FTB manuals and the reference guides to help you provide accurate information to your taxpayers
- Call the IRS or FTB volunteer hotlines for answers to Federal and State tax questions

You do not have a legal responsibility for the tax returns you prepare. Let your taxpayer know that the tax returns legal responsibility is theirs. The Volunteer Protection Act of 1997, PL 105-19 exempts a volunteer of a non-profit organization or governmental entity from liability for harm caused by an act of omission by the volunteer on behalf of such organization or entity.

# **Privacy and Disclosure of Information**

Your taxpayer provides confidential information with their tax returns and financial information. You are not to disclose and/or discuss this information under any circumstance with anyone other than the taxpayer and authorized individuals. You must take actions to erase confidential information on the computer's hard drive. Volunteers are subject to the criminal penalty provisions of 18 U.S.C Section 1905 for any improper disclosures of customer information.

It is critical to the VITA/TCE Program's success to ensure volunteers safeguard taxpayer information and understand their responsibility to protect confidential information under a need to know basis. Arrange your assistance area to enhance the privacy of your taxpayer. Prevent others from overhearing or seeing the information.

You must sign IRS <u>Form 13615</u>, *Volunteers Standard of Conduct Agreement*. This agreement and its provisions apply to the state returns you prepare.

As a volunteer, all information you receive from the taxpayer is strictly confidential and should not be disclosed to unauthorized individuals.

### Site Number/SIDN

The IRS assigns every VITA site a site number (SIDN). This number will be added automatically from the default software setup on all tax returns for identification purposes.

### No Acceptance of Payments

The VITA/TCE Program provides free assistance. You may not accept payment of any form under any circumstance, either for your services or on behalf of the IRS or FTB.

# **Taxpayer Documents**

It is essential for the site appointment maker to tell, e-mail, and/or printout the needed documents list of all tax related items the taxpayer needs to bring to their appointment. All necessary records are needed to complete an accurate tax return.

To complete an accurate tax return the taxpayer needs to bring:

- 1. A completed IRS Intake/Interview quality review sheet
  - IRS Form 13614-C, Intake/Interview and Quality Review sheet
  - Answer the questions about the taxpayer and their family
  - Birthdates for the taxpayer, spouse, and dependents
  - Health insurance coverage for all members, IRS Form 1095-A,1095-B, and 1095-C
- 2. Original or photocopy of the social security cards for everyone listed on the tax return
- 3. Photo ID for the taxpayer and spouse (if applicable)
- 4. Copy of last year's Federal and State tax returns
  - Gives you some idea of the tax return's complexity
  - Shows the forms used in the prior year return
  - Allows you to crosscheck the taxpayer's information: Social security number(s) and dependent(s) information
- 5. Wage and earning statements like Forms W-2, W-2G, 1099-R and other 1099s
- 6. Any other relevant information about income and expenses
- 7. Bank account information such as routing and account numbers for direct deposit
- 8. Day care receipt with the total amount paid and the day care provider's:
  - Name, Address, and phone number
  - Tax Identification or SSN
- 9. The following itemized items for taxpayer's who itemize:
- 10. Mortgage interest statement (normally in December or January bill or 1098)
- 11. Real Estate tax documents
- 12. Vehicle Registration from DMV
- 13. Charitable contributions with receipts or documentation to substantiate
- 14. Student loan interest documents
- 15. For other itemized deductions, go to: IRS Schedule A information
- 16. Year-end Brokerage statement
- 17. Rental property income and expenses, for more information go to:
  - IRS Publication 527, Residential Rental Property

Generally, you should fully complete the taxpayer's tax return at the time of service. Do not retain taxpayer documents for a follow-up visit. If more data is required, give everything back to the taxpayer. The taxpayer should provide the entire package with the missing information when they return.

### **Replenishing Supplies**

To replenish your supplies of state forms and publications, complete <u>Form 2333V-CA</u> and return it to the Volunteer Income Tax Assistance team. You can also call the Volunteer Hotline at 800-522-5665, to order forms or email your order to <u>volunteercoordinator@ftb.ca.gov</u>.

The Volunteer Hotline assists with the following:

- Tracking of orders
- Tax preparation questions
- TaxSlayer software assistance

The Volunteer Hotline hours of operation are 8 AM to 4 PM Monday thru Friday, except state holidays. You can reach the Volunteer Hotline staff at 800-522-5665.

Change in Location and/or Service hours

If you have a change in location or service hours, do one of the following:

- 1. Call the Volunteer Hotline and inform them:
  - You are a volunteer for the VITA/TCE program
  - The location of your site (Include the county and zip code)
  - The change in location and/or hours
- 2. Notify the organizations, media, and other persons whom you previously contacted regarding location and hours of operation.
- 3. Correct or remove the posters distributed throughout the community. This notifies the public of your closure or change in location and/or hours of operation.

**Note:** We provide links to volunteer site lists. IRS and AARP provide the site listings. Any change in service hours, location or contact numbers should be updated with the IRS as soon as possible.

### Questions or Assistance outside the Scope of the Program

For matters beyond your training, refer the taxpayer to the toll-free public assistance telephone numbers:

- IRS 800-829-1040
- FTB 800-852-5711

The taxpayer may need to hire a tax service or enrolled agent to file their complicated tax returns.

### **Volunteer References**

In order to produce the best possible product, use the following reference materials:

Go to FTB and enter the form number or word into the search field

- 5135, VITA/TCE California Volunteer Reference Manual
- VITA/TCE home page

# **TaxSlayer Software**

- Website: <u>vita.taxslayerpro.com</u>
- You must obtain your username from your site coordinator to sign into the live environment. If you are a new volunteer, your site coordinator will provide you with your username and password for the live environment

# TaxSlayer Log in

The site coordinator sets up the volunteer's account in TaxSlayer using their tax center client ID. Coordinators can use TaxSlayer's online instructions or call the Volunteer Hotline for assistance on how to do this.

When you login to your account in TaxSlayer for the first time, the "Account Update" screen will come up.

Keep in mind the "Account Update" screen only needs to be completed once.

- Enter your correct cell phone number
- Use an email address you will be able to access each time you log in

TaxSlayer requires you to get an authentication code every 7 days when you log in using the same computer or every single time you log into TaxSlayer using a different computer. You may choose to either receive the authentication code via the cell number or email address you entered on the "Account Update" screen.

After you complete the "Account Update" screen, you may be asked if you want to Sync your account. Do NOT sync. Otherwise, the system will sync all your accounts to one login ID, and you may not be able to log into different sites with different login name.

Once you have entered the appropriate information, you will be logged into TaxSlayer.

Username:	
Password: _	

Annually TaxSlayer updates the current California state forms in late January. During California State tax training, it will be necessary for you to use the prior year TaxSlayer online program.

The information you type into TaxSlayer is crucial. Key it as you see it. Type each tax form into TaxSlayer exactly how it looks. When you put correct information into TaxSlayer, you get correct information out. Make sure to verify the documents provided from your taxpayer are for the correct tax year. Occasionally, taxpayers will provide you with prior year tax documents.

# **Check Social Security Numbers**

It is important to check your taxpayer's tax forms to verify their SSNs match.

### What's New for 2024 at a Glance

Use this as a quick reference guide for current Federal and State Tax Law

### **Federal and State Standard Deduction**

2024 Filing Status	Single	Married Filing Joint	Head of Household
Federal Under 65	\$14,600	\$29,200	\$21,900
CA	\$5,540	\$11,080	\$11,080
CA Personal Exemption Credits	\$149	\$298	\$149

#### Federal additional standard deduction for 65 and older:

- Single or Head of Household \$1,950
- Married Filing Joint or Qualifying Surviving Spouse \$1,550

#### Federal additional standard deduction for blind:

- Single or Head of Household \$1,950
- Married Filing Joint or Qualifying Surviving Spouse \$1,550

### **CA Dependent Exemption Credit \$461**

# Federal Consolidated Appropriations ACT (CAA)

Allows qualified section 529 tuition plans that been maintained for 15 years to rollover to a Roth IRA without a tax or penalty. Under the federal law, rollover distributions from an IRC Section 529 plan to a Roth IRA after December 31, 2023, will be treated in the same manner as the earnings and distributions of a Roth IRA.

California law does not conform to this federal provision. Rollover distributions from an IRC Section 529 plan to a Roth IRA is includible in California taxable income and subject to an additional tax of 2.5%.

### California Health Care Mandate

Beginning January 1, 2020, minimum essential health care coverage is required for all California residents and their dependents, unless they qualify for an exemption. If an individual is required to obtain health insurance and fails to do so, a penalty per uninsured person in the household may be imposed. This penalty is referred to as the Individual Shared Responsibility Penalty. At the end of each year, taxpayers are required to verify on their California income tax returns they maintained health care coverage for themselves, their spouse, and dependents or meet an exemption. Those who do not obtain health insurance and are not exempt from the mandate will compute and pay the penalty on the California individual tax return. Individuals may receive federal subsidies from Covered California to help cover the cost of the required insurance. Individuals receive form 1095A from Covered California and they are required to reconcile the advanced subsidy payments based on actual income on their federal tax return.

The following form needs to be completed and included with the individual's California tax return:

• FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty Form

### FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty

If the taxpayer is unable to check the "Full-year health care coverage" box on Form 540, 540NR, or 540 2EZ, you may need to report an individual shared responsibility penalty. First, check if the taxpayer qualifies for any coverage exemptions for some or all of the months the taxpayer or their family member did not have minimum essential coverage. If the taxpayer is not required to file a tax return, their household is exempt from the individual shared responsibility penalty and you do not need to file a return to claim the coverage or the coverage exemption. Search for <u>FTB 3853-instructions</u> for additional information.

### **Coverage Exemptions**

Minimum essential coverage is health coverage that satisfies the requirement for individuals to have health coverage. Generally, this includes coverage under a government-sponsored program, coverage from your employer, and coverage under certain plans that the taxpayer purchases in the individual market. There are exemptions that can be applied for or claimed based on the taxpayer's tax return.

The taxpayer could qualify for an exemption to the penalty. Most exemptions may be claimed on your state income tax return while filing. Below you will find the exemptions claimed on the state tax return and the exemptions processed by Covered California. For more details, visit Covered California.

Exemptions claimed on tax return:

- Income below the tax filing threshold
- Health coverage considered unaffordable (exceeded 7.97% of household income for the 2024 taxable year)
- Families self-only coverage combined cost is unaffordable
- Short coverage gap for 3 consecutive months or less
- Certain non-citizens who are not lawfully present
- Certain citizens living abroad/residents of another state or U.S. territory
- Members of health care sharing ministry
- Members of federally-recognized Indian tribes including Alaskan Natives
- Incarceration (other than incarceration pending the disposition of changes)
- Enrolled in limited or restricted-scope Medi-Cal or other coverage from the California Department of Health Care Services

**Exemptions processed by Covered California** 

- Religious conscience exemption
- Affordability hardship
- General hardship

### **Individual Shared Responsibility Penalty**

Taxpayers will have to pay a penalty, the Individual Shared Responsibility Penalty, when they file their state tax return if:

- You did not have health coverage
- You were not eligible for an exemption from coverage for any month of the year

To calculate the penalty, we will need to look at what the penalty is based on and how the penalty is assessed.

### The penalty is based on two things:

- Number of people in the household
- California state income

### **Flat Amount Penalty**

Pay \$900 per adult, and \$450 per child

### **Percentage of Household Income**

Pay 2.5% of the amount of gross income that exceeds the filing threshold requirements based on the tax filing status and number of dependents.

**TaxSlayer software tips:** If the taxpayer or any of their household members did not have health care coverage any months of the year, form 3853 (Health Care Shared Responsibility Tax) needs to be completed.

In the State section, select Begin or Edit next to Healthcare Shared Responsibility Tax (form 3853). Under the questions, did the taxpayer have minimum essential health care coverage for all members of the household, the answer should be "no". If answering "Yes", form 3853 does not need to be completed.

(If the taxpayer or any member of the household wants to report a Marketplace-issued exemption or is claiming an exemption on their return, part III and shared responsibility payment must be completed for every member of the household even if they had health care coverage all year).

Select begin on Part III- Coverage Exemptions. Select Begin for the option that applies to your taxpayer or household member. Select an individual from the drop-down menu and select the exemption that applies to that individual either for the full year or any of the listed months. Remember, if the exemption or health coverage was not for the full year, then complete the drop down for each individual month.

Once completed for an individual, select continue. Repeat these steps for every member of the household. When you have completed part III for all members of the household, select back until you see CA Form 3853 HealthCare.

Next, select Begin on the Shared Responsibility Payment. Select Begin for the option that applies to your taxpayer or household member. Select an individual from the drop-down menu. If the taxpayer or household member was granted an exemption from the market place, enter their Exemption Certification Number (ECN). Select Yes for each month the taxpayer or household member had an exemption or healthcare coverage. Select No for each month, they had no coverage nor exemptions. Once completed for an individual, select Continue. Repeat these steps for every member of the household.

Once completed for an individual, select continue. Repeat these steps for every member of the household. When you have completed Shared Responsibility Payment for all members of the household, select back until you see CA Form 3853 HealthCare.

CA Form 3853 Health Coverage Exemptions and Individual Shared Responsibility Penalty is now complete.

If there is any adjustment to Modified Adjusted Gross income refer to FTB 3853 Instructions.

### Introduction to California Tax Law

- General Information
- Filing Date
- Explain the Automatic Extension Rules
- Understanding Domicile and Residency
- Determine the Correct Tax Forms to File
- Determining Filing Status
- Determine the Taxpayer's Filing Requirements
- Understanding Military Tax Law Adjustments
- Understanding What is Considered California Income
- Understand the Modified Adjusted Gross Income Calculation
- Itemized Vs Standard Deduction
- California Credits
- Specific Professions
- Amended Returns
- Exercise Index

### **General Information**

In this manual, we strive to include information volunteers find most useful. It is impossible to include all California Revenue and Taxation Code (R&TC) requirements in this manual. This manual should be used as a guide and reference tool and not as authoritative law.

# **Filing Date**

The due date for filing the 2024 tax returns is April 15, 2025. Therefore, the 2024 tax return and payments received on or before April 15, 2025, are considered timely and are not subject to penalties and interest.

#### **Automatic Extension to File**

For taxpayers who miss the filing deadline of April 15, 2025, CA grants paperless extension to file their tax return by October 15, 2025. This extension is to avoid late filing penalties and additional interest; however, it is not an extension to pay amount owed. Any payment for taxes due on the return must be submitted by April 15, 2025, to avoid penalty and interest.

If a taxpayer is living or traveling outside the United States on April 15, 2025, the due dates for filing their return and paying the taxes owed is June 16, 2025. Taxpayer will not be charged penalties for nonpayment; however, interest will still accrue from April 15.

If the taxpayer cannot file by June 16, 2025, they can also be granted the automatic six-month extension. This would make the due date for filing the return December 15, 2025; however, it is not an automatic extension for any payments.

### **Automatic Extension to File – Military**

For Armed Forces serving outside of the United States, in designated combat zones, qualified hazardous duty areas (QHDA), or in contingency operations, California allows individuals the same postponements or extensions to file returns, pay taxes, file protests, claim refunds and/or file appeals as under federal law. This includes members of the Armed Forces or Merchant Marines serving at posts of duty outside the United States, not in a combat zone or QHDA and not in contingency operations. California allows these extensions without request.

The length of the extension is the total of:

- The period in the combat zone, qualified hazardous duty area or contingency operation
- 180 days after the last day of any of the following:
  - In a combat zone
  - Qualified hazardous duty area
  - In a contingency operation
  - Qualifying service outside of the combat zone
  - Continuous hospitalization from injuries in the combat zone, qualified hazardous duty area, or contingency operation while performing service outside the combat zone
  - The number of days left to take action (i.e. file a protest, claim, and appeal) when entered the combat zone, contingency operation, or qualified hazardous duty area, or started performance of qualifying service outside the combat zone

The spouse of an active-duty military member stationed outside of the United States can file a joint tax return for California by attaching a statement to the return explaining the circumstances and signing the return on behalf of their spouse/or Registered Domestic Partner (RDP), (e.g. Mary Smith for John Smith).

# **Meaning of Domicile**

The term domicile has a special legal definition that is not the same as residence. While many states consider domicile and residence to be the same, California makes a distinction and views them as two separate concepts even though they may often overlap. For instance, you may be domiciled in California but not be a California resident or you may be domiciled in another state but be a California resident for income tax purposes.

Domicile is defined, for tax purposes, as the place where you voluntarily establish yourself and family, not merely for a special or limited purpose, but with a present intention of making it your true, fixed, permanent home and principal establishment. It is the place where, whenever you are absent, you intend to return. Typically, where the servicemember entered the military would be their domicile, also known as, home of record.

A military servicemember is not considered a resident of California unless he or she is domiciled in California. An individual domiciled in California when entering the military is considered to be a:

- Resident while stationed in California
- Resident while stationed in California on permanent change of station (PCS) orders and temporary duty (TDY) assignments outside California, regardless of the duration
- Nonresident while stationed outside California on PCS orders

Military servicemembers domiciled outside of California are considered nonresidents for tax purposes when stationed in California on PCS orders.

#### **Domicile and Division of Income**

California is a community property state. The domicile of the spouse/RDP earning the income determines the division of income between spouses/RDPs when separate returns are filed. Each spouse/RDP must follow the laws in his or her state of domicile to determine whether income is separate or community. When separate returns are filed, you and your spouse/RDP must each report half of the community income plus all of your separate income on your return. Go to IRS Publication 555, Community Property.

# **Change of Domicile**

You can have only have one domicile at a time. Once you acquire a domicile, you retain that domicile until you acquire another. A change of domicile requires all of the following:

- Abandonment of your prior domicile
- Physically moving to and residing in the new locality
- Intent to remain in the new locality permanently or indefinitely as demonstrated by your actions

# **California Residency**

Residency is significant because it determines what income is taxed by California. An individual becomes a resident of California when they make California their home versus when they come here for a visit. Generally, we presume residency if an individual spends nine months or more of the calendar year in California. Search for and refer to <a href="Publication 1031">Publication 1031</a>, Guidelines for Determining Residency Status for more information.

**Full-year resident of California**- Any individual who is present in California for other than temporary or transitory purposes or domiciled in California, but outside of California for a temporary or transitory purpose. California residents are taxed on ALL income, including sources outside of California.

**Nonresident of California-** Any individual who is not a resident of California. Nonresidents of California are taxed ONLY on income from a California source. Nonresidents of California are not taxed on lump sum distributions from a qualified plan or annuity received after December 31, 1995. However, lump-sum distributions, derived from a California source, received from most nonqualified plans after December 31, 1995, continue to be taxable by California. Search for and review FTB Publication 1005, Pensions and Annuity Guidelines, for more information.

**Part-year resident of California**- Any individual who is a resident of California for part of the year and a nonresident for part of the year. A Part-year resident is taxed on all income received while a resident of California and only on income from a California source when considered a Nonresident.

### **Temporary or Transitory**

Non-permanent or short period stays in California are considered temporary or transitory visits. Generally, your state of residence is where you have your closest connections. If you leave your state of residence, it is important to determine if your presence in a different location is for a temporary or transitory purpose. You should consider the purpose and length of your stay when determining your residency.

# **Coming into California**

When you are present in California for temporary or transitory purposes, you are a nonresident of California. For instance, if you come to California for a vacation, TDY (Temporary Duty Assignment) and complete a transaction or you are simply passing through, your purpose is temporary or transitory. As a nonresident, you are taxed only on your income from California sources. When you are in California for other than a temporary or transitory purpose, you are a California resident. For instance, if your employer assigns you to an office in California for a long or indefinite period, if you retire and come to California with no specific plans to leave, or if you are ill and are in California for an indefinite recuperation period, your stay is other than temporary or transitory. As a resident, you are taxed on all income from all sources.

# **Leaving California**

Any individual who is a resident of California continues to be a resident when absent from the state for a temporary or transitory purpose. Individuals absent from California under an employment-related contract for a period of at least 546 consecutive days may be considered an absence for other than temporary or transitory purposes, if all the following are met:

- Are under an employment related contract of at least 546 consecutive days
- Do not return to California for more than 45 days in a current year
- Do not receive more than \$200,000 of intangible income
- Did not leave to avoid taxes

# **Change of Residency**

We determine the individual's state of residence for tax purposes by observing their closest connections during the taxable year.

We consider these factors for a change of residence:

- Amount of time you spent in California versus amount of time you spent outside California
- Your spouse/RDP and children located in California
- You pay school fees as a resident of California
- Your principal residence is located in California
- Your driver's license is issued in California
- Your vehicle is registered in California and you pay resident or claim nonresident license fee exclusion
- Where you maintain your professional licenses
- Where you registered to vote
- Where you maintain your bank accounts
- Where you originate your financial transactions
- Your doctors, dentist, accountants, and attorneys are located in California
- You maintain membership at a California church, temple or mosque
- You maintain membership in professional associations and country clubs in California
- You claim the homeowner's property tax exemption in California
- Your employment services are performed in California
- You conduct business in California
- Your social ties are located in California
- You file California income tax as a resident
- You fail to file or pay income taxes and you declared other taxing state

If your military taxpayer wants to become a resident of California (i.e., changes their domicile to California) he/she must do the following:

- Have PCS orders to California
- Change to start income tax withholding to California
- File California resident state income tax returns
- Register to vote in California
- Pay the personal property tax on cars registered in California
- Get a California driver's license or California DMV identification card

The military servicemember and spouse have the burden to prove that a particular state is indeed their domicile and residency.

# **California Tax Forms**

Below is a list of the personal income tax forms for California.

Search for:

- 540 2EZ Used for Full year residents
- <u>540</u> Used for Full year residents
- <u>540NR</u> Form for part-year residents and nonresidents

# **Filing Status**

As a rule, taxpayers must use the same filing status for their California return as on their federal return. However, there are some exceptions.

The filing status are:

- Single
- Head of Household
- Married Filing Joint
- Married Filing Separately
- Qualifying Surviving Spouse

Same-sex married couples have a legally recognized marital union and must follow the Married Filing Joint requirements. Married couples must file their income tax returns using one of the following filing statuses:

- Married/Registered Domestic Partner Filing Jointly,
- Married/RDP Filing Separately or
- Head of Household

If taxpayers file a joint return for federal purposes, they may file separately for California if either spouse was one of the following:

- An active member of the United States Armed Forces or any auxiliary military branch during the taxable year
- A nonresident for the entire year with no income from California sources during the taxable year

Keep in mind: If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California income based on community property rules.

#### **Head of Household**

Search for <u>Head of Household Schedule 3532</u> and complete, this form must be filed with the tax return when filing Head of Household.

# **Filing Requirements**

Generally, California resident, Part-year resident and Nonresident taxpayers are required to file a return if they meet the income thresholds in the charts below. Your taxpayer has a filing requirement if either their gross or adjusted gross income from all sources exceeds the listed amount for their filing status, age and number of dependents.

In addition, FTB provides minimum filing requirement thresholds to ensure that most people who will not owe taxes are not required to file a tax return. FTB adjusts these tables each year to include the added senior exemption and the dependent exemption credits, for example, most single people under 65 years old with no dependents would not need to file a state return until they have California adjusted gross income of \$17,818 or more.

If a taxpayer is questioning whether he or she should file a tax return, you should always advise them to file to avoid penalties and additional interest, if applicable.

If a taxpayer does not have a filing requirement, he/she may want to file a tax return to claim a refund, if any, of the following are true:

- If there are California withholdings on a Form W-2 or any 1099s that the taxpayer receives
- The taxpayer paid any estimated payments to the State of California
- The taxpayer qualifies for California EITC, the young child tax credit, or the foster youth tax credit

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# Single or Head of Household:

### Under the age of 65

#### Gross Income

- No dependents \$22,273
- One dependent \$37,640
- Two or more dependents \$49,165

#### Adjusted Gross Income

- No dependents \$17,818
- One dependent \$33,185
- Two or more dependents \$44,710

# Adjusted Gross Income

Over the age of 65

Gross Income

No dependents \$25,268

No dependents \$29,723

One dependent \$41,248

- One dependent \$36,793
- Two or more dependents \$46,013

Two or more dependents \$50,468

# Married/RDP Filing Jointly (Both Spouses/RDP):

# Under the age of 65 (Both Spouses/RDP)

#### Gross Income

- No dependents \$44,550
- One dependent \$59,917
- Two or more dependents \$71,442

#### Adjusted Gross Income

- No dependents \$35,642
- One dependent \$51,009
- Two or more dependents \$62,534

### Over the age of 65 (Both Spouses/RDPs)

#### **Gross Income**

- No dependents \$59,450
- One dependent \$70,975
- Two or more dependents \$80,195

### Over the age of 65 (One Spouse/RDP)

#### Gross Income

- No dependents \$52,000
- One dependent \$63,525
- Two or more dependents \$72,745

### Adjusted Gross Income

- No dependents \$43,092
- One dependent \$54,617
- Two or more dependents \$63,837

### Adjusted Gross Income

- No dependents \$50,542
- One dependent \$62,067
- Two or more dependents \$71,287

# **Qualifying Surviving Spouse:**

#### Under the age of 65

### **Gross Income**

- One dependent \$37,640
- Two or more dependents \$49,165

#### Adjusted Gross Income

- One dependent \$33,185
- Two or more dependents \$44,710

#### Over the age of 65

#### Gross Income

- One dependent \$41,248
- Two or more dependents \$50,468

#### Adjusted Gross Income

- One dependent \$36,793
- Two or more dependents \$46,013

### **Additional Filing Thresholds**

Below are additional situations when a taxpayer must file a return even if their income was below the threshold:

- Tax on a lump-sum distribution
- Tax on a qualified retirement plan including an Individual Retirement Arrangement (IRA) or Archery Medical Savings Account (MSA)
- Tax for children under age 19 or a student under age 24 who have investment income greater than \$2.600
- Alternative minimum tax
- Recapture taxes
- Deferred tax on certain installment obligations
- Tax on an accumulation distribution from a trust

### **Dependent of Another Person's Filing Requirements**

If the taxpayer is a dependent of another person, regardless of their filing status and age, they must file a tax return if their gross income from all sources is more than their standard deduction. The filing requirement is based on the standard deduction even if the taxpayer is itemizing their deductions. Search for and use the Standard Deduction worksheet for the Dependents, which is located in the <u>540 Booklet</u>, *Personal Income Tax Booklet* to figure the deduction amount.

**Note:** TaxSlayer will calculate the allowable deduction for dependents. Make sure, "Can be claimed as a dependent", box is checked.

# **Exemption Credits**

The 2024 personal exemption credit amount for single, married filing separate and head of household filers is \$149 and for joint filers or qualifying surviving spouse/RDP is \$298. The dependent exemption credit for tax year 2024 is \$461.

**Note:** If the taxpayer's 65th birthday is on January 1, 2025, they are considered to be age 65 on December 31, 2024.

5135 (REV 10.21.2024)

# **Military Tax Law Adjustments**

# Servicemember Civil Relief Act (SCRA)

Under federal SCRA, military servicemembers who are not domiciled in California are not taxed by California on pay received for military services performed in California, even though they were stationed in California for the entire year.

For income tax purposes, you are considered a resident of the state from which you entered the military. The federal Servicemembers Civil Relief Act (SCRA) provides that:

- A person shall not be deemed to have lost a residence or domicile in any state solely by reason of being absent in compliance with military orders
- A person shall not be deemed to have acquired a residence or domicile in any other state solely by reason of being there in compliance with military orders
- Compensation for military service is not considered to be from sources within the state where a member is stationed if that state is not the member's domicile

# Military Pay Adjustment (MPA)

Military pay of a servicemember domiciled outside of California cannot be used to determine the amount of California tax you or your spouse must pay. Since the California tax return starts with the federal AGI, which includes your military pay, you will need to make an adjustment on your California return. This is called the "Military Pay Adjustment" or "MPA".

**Caution:** The MPA does not apply to servicemembers domiciled in California. The California domiciled servicemember and spouse include the military pay in the total income under all circumstances.

**Example-** Active duty sevicemember domiciled from Texas and his California Resident spouse makes an adjustment of the servicemember's military pay on the California Schedule CA (540NR). The amount of the adjustment is based on community or separate property rules on a Married filing separately return.

# Military Spouses Residency Relief Act (MSRRA)

Under the MSRRA, the income of a nonmilitary spouse of a servicemember, for services performed in California are not considered to be from sources within this state if the spouse is not a California resident. This is because the spouse is in California solely to be with the servicemember serving in compliance with military orders and both have the same out-of-state domicile or residency. Therefore, a spouse is only taxed on income sourced to California but not earned while in California if the MSRRA applies.

For tax purposes, you are considered to maintain your existing residence or domicile. If the military servicemember and nonmilitary spouse have the same state of domicile or residency, the federal MSRRA provides:

- A spouse shall not be deemed to have lost a residence or domicile in any state solely by reason of being absent to be with the servicemember service in compliance with military orders
- A spouse shall not be deemed to have acquired a residence or domicile in any other state solely by reason of being there to be with the servicemember serving in compliance with military orders

### **Veterans Benefits and Transition Act (VBTA)**

The Veterans Benefits and Transition Act of 2018 allows the spouse of a servicemember to make the election to use the same residence for purposes of taxation as the servicemember regardless of the date on which the marriage of the spouse and servicemember occurred. Income of a servicemember spouse for services performed in California is not subject to tax if the spouse elects to use the same residence as the servicemember who is a nonresident of California. If the spouse makes the election, write "VBTA" at the top of the return in BLUE or BLACK ink, or include it according to the software instructions.

### **Veterans Auto and Education Improvement Act (VAEIA)**

The federal VAEIA was enacted on January 5, 2023, and made amendments to the federal Servicemembers Civil Relief Act (SCRA). California conforms to the following VAEIA provisions:

- A spouse of a servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the spouse by reason of being absent or present in any tax jurisdiction of the United States solely to be with the servicemember in compliance with the servicemember's military orders.
- For any taxable year of the marriage, a servicemember may elect to use for purposes of taxation, regardless of the date on which the marriage of the servicemember and the spouse occurred, and the following:
  - The residence or domicile of the servicemember
  - The residence or domicile of the spouse
  - The permanent duty station of the servicemember

### California Income

In general, California law often conforms to Federal law. However, California may not adopt all the federal tax laws. For more information, go to <u>IRS</u>, <u>FTB</u> and search for <u>FTB Publication 1001</u>, *Supplemental Guidelines to California Adjustments*.

# **Combat Pay Exclusion**

Generally, California treats military members deployed to a combat zone or a hazardous duty area the same as Federal. California allows the same exclusions of all or part of a military member's pay while serving in a combat zone, hazardous duty area, or contingency operations. Since the California return starts with Federal Adjusted Gross Income there is no combat pay adjustment on the California return. The combat pay exclusion is adjusted with a "Q" in box 12 on the form W-2.

For tax year 2024 the total combat pay exclusion amount is \$10,519.80

#### **California Taxes:**

- Foreign earned income
- Interest income from non-California state and local bonds
- Interest income from District of Columbia bonds issued after December 27, 1973
- Interest income from municipal bonds issued by a county, city, town, or other local government unit in a state other than California
- Most foreign social security income

### **Wages and Salaries**

Wages and salaries have a source where the services are performed. The location of the employer where the payment is issued, nor your location when you receive payment does not affect the source of this income. Residents include all wages and salaries earned, regardless of where the services were performed. Nonresidents include the income for services performed in California.

#### **Interest and Dividends**

Interest and dividends generally have a source where you are a resident.

#### **Business Income**

A nonresident's income from California sources includes income from a business, trade or profession carried on in California, including rental property located in California. If the nonresident's business, trade, or profession is carried on both within and outside California and the part outside California is separate and distinct from the part within California, only income from the part conducted within California is California sourced income.

#### **Pensions and Keoghs**

**Resident:** Distributions from employer sponsored and self-employment (Keogh) pension, profit sharing, stock bonus plans, or other retirement arrangements are taxable by California regardless of where the services where performed.

**Nonresident:** Distributions are not taxable by California. Search for <u>FTB publication 1005</u>, *Pensions and Annuity Guidelines* for more information.

### **Lump-Sum Distribution**

**Resident:** Lump-sum distributions are taxable by California. Residents of California are taxed on all income regardless of source. Therefore, the distribution is taxable even if it is attributable to services performed outside of California and accrued prior to you becoming a California resident.

**Nonresident:** Lump-sum distributions from a qualified plan or annuity after December 31, 1995, are not taxable by California, However, lump-sum distributions; derived from a California source, received from most nonqualified plans after December 31, 1995, continue to be taxable by California. Search for <a href="FTB">FTB</a> publication 1005, *Pensions and Annuity Guidelines* for more information.

#### Sale of Real Estate

The gain or loss from the sale of real estate has a source where the property is located, if you sell your California real estate and move out of state, the gain is taxable by California. The gain is taxable by California even if the real estate is sold when you are a nonresident.

#### Sale of stocks and Bonds

The gain or loss from the sale of stocks or bonds has a source where you are a resident at the time of the sale.

#### California does not tax:

- Interest income from U.S. savings bonds, U.S Treasury Bills, or any other bonds of the U.S. or U.S.
   Territories
- State income tax refunds
- Unemployment compensation and paid family medical leave in lieu of unemployment
- Social security benefits
- Tier 1 and tier 2 railroad retirement benefits
- California lottery winnings

### Unemployment

California does not tax unemployment compensation.

**TaxSlayer software tip:** The software will automatically transfers the unemployment amount entered in the federal section of TaxSlayer to the State 540 Schedule CA.

#### **Unemployment Repayments**

Repayments are not deductible as a California itemized deduction because the original payment was not taxed by California.

If the taxpayer must pay back income reported in a prior year, the amount or the repayment may be allowed as a misc. itemized deduction equal to the amount repaid. This is known as a Claim of Right. If the amount repaid is more than \$3,000, he/she may take a credit against their tax for the year of repayment. See the instructions for Claim of Right in to Schedule CA (540/540NR) Instructions.

Nonqualified HSA Distributions- Distributions from an HSA not used for qualified medical expenses and included in federal income are not taxable for California purposes. See the "Additions or Subtractions to Income" in the State return preparation section to input this Value. "Nonqualified HSA" can be used as the description for the adjustment.

For additional information, search for and reference the Schedule CA (540/540NR) Instructions.

# **California Income Subject to Tax**

California taxes all of the worldwide income you receive while you are a resident of California and all of the income you receive from California sources while you are a nonresident.

California Source Income - California source income includes income from all of the following:

- Nonmilitary services performed in California such as salaries or wages from a second job held by a nonresident military member
- A trade or business for which the benefit of the services received, are in California
- Real or tangible personal property located in California

**Intangible Income**- Income from intangible property (for example, dividends from stocks or interest from bonds or bank accounts) regardless of the location of the payer is sourced in the state of residence of the recipient. Therefore, intangible income is not taxable by California if received by a nonresident.

**Military Pay**- Military pay is not included in California source income unless the military servicemember is domiciled in California and stationed in California on PCS orders. However, American Indian Tribal servicemembers treated as living on an Indian reservation are not taxed on their military pay.

**Military Retirement Pay**- Military retirement pay is taxable by California if received by a California resident. This applies to all military pension income received while the retiree is a California resident. Regardless of where the retiree was stationed or domiciled while on active duty.

### **Alimony**

California does not conform to changes made by the Tax Cut and Jobs Act to federal law regarding alimony and separate maintenance payments.

#### In California:

- If the taxpayer **received** alimony payments, they must report it as income on the California return
- If the taxpayer **paid** alimony to a former spouse/RDP, they are allowed to deduct it from their income on the California return

California does **not** conform to the federal changes effective January 1, 2019.

#### **How to Report**

Divorce or marriage settlement agreement signed on or before 12.31.2018

- **Federal Return:** The taxpayer will report their alimony received or paid when they file the federal return
- California Return: This information is included in the federal AGI, which will be reported on the California return

Divorce or marriage settlement agreement signed on or after 01.01.2019

- Federal Return: The taxpayer does not report alimony received or paid on the 1040
- California Return: The taxpayer will need to make an adjustment on the Schedule CA for alimony received or paid.

# **Modified Federal Adjusted Gross Income**

Some deductions and credits are limited by federal AGI. Military pay of a servicemember domiciled outside of California cannot be used to reduce the amount of these deductions and credits. You must modify your federal AGI used to compute these limitations by subtracting your military pay from federal AGI. The deductions and credits subject to a federal AGI limitation are:

- Exemption credit
- Medical and Dental expenses
- Gifts to charity
- Casualty and Theft Losses
- Job Expenses
- Investment expenses included as a Miscellaneous Itemized Deduction, subject to the 2% of federal AGI
- Passive Activity Losses
- Student Loan Interest Deduction
- Child and Dependent Care Expenses Credit
- Alternative Minimum Tax (AMT)
- Underpayment of Estimated Tax

**Example1:** Eric is a military member not domiciled in California. His military pay is \$30,000. He also earned \$10,000 in wages from a part-time job in California. His federal AGI is \$40,000 (\$30,000 + \$10,000). For California, his modified federal AGI is \$10,000 (\$40,000 - \$30,000 [MPA]), for purposes of computing the limitations.

**Example 2:** Jordan and Tracy are married and filing a joint return. Jordan is a nonresident military member domiciled in New Mexico (Community Property State). Jordan received military wages of \$50,000. Tracy domiciles and a resident of California. Tracy has nonmilitary California wages of \$25,000. Their federal AGI is \$75,000; however, for California, their modified federal AGI is \$25,000 (\$75,000-\$50,000).

# **Community or Separate Property and Income**

If filing a federal return separately from your spouse, you must report half of all community income and all of your separate income. Likewise, a spouse must report half of all community income and all of his or her separate income on his or her federal return. Generally, the laws of the state in which you are domiciled govern whether you have community property and community income or separate property and separate income for federal tax purposes. The following is a summary of the general rule.

# **Community Property**

Generally, community property is property:

- That you, your spouse, or both acquire during your marriage (or RDP in California) while you and your spouse (RDP) are domiciled in a community property state,
- That you and your spouse (RDP) agree to convert from separate to community property
- Cannot be identified as separate property

### **Community Income**

Generally, community income is income from:

- Community property
- Salaries, wages, and other pay received for the services performed by you, your spouse (RDP), or both during your marriage or RDP
- Active military pay earned while married and domiciled in a community property state is also community income, this income is considered to be received half by the servicemember and half by the spouse (RDP).
- Military retirement pay-States community property laws apply to military retirement pay. Generally,
  the pay is either separate or community income based on the marital status and domicile of the
  couple while the servicemember was on active duty. For example, military retirement pay for services
  performed during marriage and domicile in a community property state is community income.
- Real estate that is treated as community property under the laws of the state where the property in located

# **Separate Property**

Generally, separate property is:

- Property that is you or your spouse (RDP) owned separately before your marriage (RDP)
- Money earned while domiciled in a separate property state
- Property that you or your spouse (RDP) received separately as a gift or inherited during your marriage (RDP) and not co-mingled
- Property that you or your spouse (RDP) bought with separate funds, or acquired in exchange for separate property, during your marriage (RDP)
- Property that you and your spouse (RDP) converted from community property to separate property through an agreement valid under state law
- The part of property bought with separate funds, if part was bought with community funds and part with separate funds

# **Separate Income**

Generally, income from separate property is income of the spouse/RDP who owns the property. When filing, you and your spouse/RDP report your income separately on your separate return.

# **Community and Separate Property States**

All state and U.S. territories that are not on the community property list are separate property states. A separate property state domiciliary individual earns separate property income, unless joint property.

The following are community property states and U.S. territories:

- Arizona
- California
- Idaho
- Louisiana
- Nevada
- Guam
- New Mexico
- Wisconsin
- Texas
- Washington
- Puerto Rico
- Northern Mariana Islands

Guam and the Commonwealth of Northern Mariana Islands (CNMI) follow community property rules. Virgin Islands and American Samoa taxpayers follow separate property rules. The U.S. taxes them on U.S. government income only.

### **Itemized vs Standard Deductions**

Generally, California conforms to federal law regarding itemized deductions; however, there are some differences. For more information, search for <u>FTB Publication 1001</u>, Supplemental Guidelines to California Adjustments.

The standard deduction ensures that all taxpayers have at least some portions of their income that is not subject to federal and state tax. The standard deduction lowers the taxable income by a fixed amount.

For Federal, the 2024 standard deduction for single or Married Filing Separate taxpayers is \$14,600. For Head of Household, it is \$21,900 and for Married Filing Joint or Qualifying Surviving Spouse/RDP, it is \$29,200.

For California, the 2024 standard deduction for Single or Married Filing Separate taxpayers is \$5,540. For Joint, Surviving Spouse/RDP, or Head of Household taxpayer's, the standard deduction is \$11,080.

The itemized deduction allows taxpayers who qualify to deduct more from their adjusted gross income than they could by taking the standard deduction. Federal law governs which goods, services, contributions, and other expenses qualify as an itemized deduction on the Schedule A. There are some differences between federal and state law regarding which goods, services, contributions, and other expenses can be deducted on the Schedule CA (540) for California.

#### Misc. Itemized Deductions

California does not conform to the suspension of all miscellaneous itemized deductions. All miscellaneous expenses subject to the 2 percent AGI limitation such as unreimbursed employee expenses, tax prep fees, safe deposit box fees and/or expenses to produce or collect income such as investment expenses and fees are allowable deductions on the state return.

5135 (REV 10.21.2024)

### **California Credits**

They are:

- Earned Income Tax Credit
- Young Child Credit
- Foster Youth Tax Credit
- Nonrefundable Renter's Credit
- Dependent Exemption Credit: Identifying Information
- Child and Dependent Care Expense Credit
- Joint Custody Head of Household- Code 170
- Credit for Dependent Parent- Code 173
- Other State Tax Credit- Code 187

There are many other special credits, for a list of those credits search for, <u>540 Booklet</u>, *Personal Income Tax Booklet*.

# California Earned Income Tax Credit (CalEITC)

California allowed earned income tax credit (EITC) beginning in the tax year 2015.

Working families making up to \$31,951 may qualify for the earned income tax credit, regardless of whether the household has a qualifying child.

For 2024, the maximum investment income to qualify for CalEITC is \$4,674.

For tax years 2018 and after, anyone age 18 or older at the end of the year is eligible to receive the CalEITC if all other qualifications are met. Every taxpayer who qualifies for CalEITC will need to fill out Form 3514 and submit with his or her tax return.

Beginning on or after January 1, 2021, if certain requirements are met, a valid ITIN (not expired or revoked) can be used to claim the EITC and YCTC.

You qualify for CalEITC for the 2024 tax year if:

- You have earned income (wages, self-employment income, etc.) and adjusted gross income within certain limits
- You do not use the "married/RDP filing separately" filing status
- You lived in California for more than half the tax year

Number of Qualifying Children	Maximum Income is Less Than	CAL EITC (Up to)
None	\$31,951	\$294
1	\$31,951	\$1,958
2	\$31,951	\$3,239
3 or more	\$31,951	\$3,644

FTB may need to verify the income and/or losses used to claim CalEITC before FTB can issue any refund. FTB may reach out to a taxpayer **by letter** requesting additional information. The request will come on the **FTB 4502:** Additional Documentation Required- Refund Pending.

Beginning January 1, 2024, the refund is not used to offset delinquent accounts except for the nonpayment of child or family support.

## Young Child Tax Credit (YCTC)

The maximum credit for the Young Child Tax Credit is \$1,154 for a qualifying taxpayer who qualifies for CalEITC or would otherwise have been allowed the CalEITC, but has no earned income, and has a qualifying child under six years old on the last day of the year. The credit amount phases out as AGI exceeds the threshold amount of \$26,626. It completely phases out when earned income reaches \$31,951.

For taxable year 2024, the cap for net losses or wages, salaries, tips, and other employee compensation is \$34,602.

Beginning January 1, 2024, the refund is not used to offset delinquent accounts except for the nonpayment of child or family support.

# **Foster Youth Tax Credit (FYTC)**

The maximum credit for the Foster Youth Tax Credit is \$1,154 for qualifying taxpayers. The credit amount phases out as AGI exceeds the threshold amount of \$26,626 and completely phases out when AGI reaches \$31,951.

You qualify for FYTC for the 2024 tax year if:

- You were in foster care placement while 13 years of age or older
- You are between the ages of 18 to 25
- You are eligible to claim CalEITC in the taxable year of the credit

Beginning January 1, 2024, the refund is not used to offset delinquent accounts except for the nonpayment of child or family support.

### **Renter's Credit**

California residents or part-year residents who paid rent for at least six months on their principal residence located in California and who meet certain income requirements may claim a nonrefundable renter's credit against their tax.

Renter's credit is available for single filers with adjusted gross income of \$52,421 or less and joint filers (including Head of Household and Qualifying Surviving Spouse/RDP) with adjusted gross income of \$104,842 or less.

Some requirements for the credit are:

- The taxpayer was a California Resident in the tax year being filed
- Their California AGI does not exceed the cut off limits
- They paid rent for at least 6 months of the tax year for property in California that was their principal residence
- The property cannot be exempt from property taxes

For a full list of requirements go to <u>FTB</u> and search for renter's credit. If taxpayers meet the requirements, the credit is:

- \$60 for Single or Married/RDP Filing Separately
- \$120 for Married/RDP Filing Jointly, Head of Household or Qualifying Surviving Spouse/RDP
- \$60 if only one spouse is a resident of California

#### **Part-Year Residents:**

For taxpayers with part-year California residency, the Renters Credit amount differs as indicated in the following chart.

### Single or Married/RDP Filing Separately

6 months	7 months	8 months	9 months	10 months	11 months	12 months
\$30	\$35	\$40	\$45	\$50	\$55	\$60

### Married Filing Jointly, HOH or Qualifying Surviving Spouse

6 months	7 months	8 months	9 months	10 months	11 months	12 months
\$60	\$70	\$80	\$90	\$100	\$110	\$120

# **Dependent Exemption Credit: Identifying Information**

Beginning on and after January 2018, a taxpayer can provide alternative identifying information (ITIN) for a dependent who is included on a tax return if the dependent is ineligible for the federal tax identification number.

To claim the dependent exemption credit, taxpayers will need to search for and complete <u>FTB 3568</u>, *Alternative Identifying Information for the Dependent Exemption Credit* and attach required documentation to their tax return. The taxpayer will need to write "No Id" in the SSN field.

Taxpayers may amend their 2018 and 2019 tax returns to claim the dependent exemption credit; Taxpayers who amend should complete an amended return and write "No Id" in the SSN field on the dependents line.

## Child and Dependent Care Expenses Credit with Percentage chart

Search for FTB Form 3506, Nonrefundable Child and Dependent Care Credit

California allows a non-refundable credit for child and dependent care expenses. Taxpayers may be eligible to claim this credit if they paid someone to care for their child or other qualifying person so they (and their spouse/RDP, if married) can work or look for work. If you are a nonresident of California, their earned income must be from California sources. A qualifying person is one of the following:

- A child under the age of 13 who meets the requirements to be your dependent is a qualifying child. A
  child who turned 13 during the year qualified only for the part of the year when the child was 12 years
  old
- Any person (including their spouse/RDP) who was physically or mentally incapable of self-care and either:
  - Was their dependent
  - Would have been their dependent except that:
  - He or she received gross income exceeding the limitation
  - He or she filed a joint tax return
  - The taxpayer or their spouse/RDP, if filing a joint tax return, could be claimed as a dependent on someone else's return

Taxpayers who qualify for MSRRA do NOT qualify for the child and dependent care credit. The credit is a nonrefundable tax credit and is applied against the California net tax liability. To receive the maximum credit active duty pay may be considered earned income from California sources, regardless of whether the servicemember is domiciled in California. Generally, if married, a joint tax return must be filed. The Child and Dependent Care Credit can be used even if the federal adjusted gross income with both servicemember and spouse/RDP income is greater than \$100,000 as long as the MPA reduces the AGI below \$100,000.

For taxpayer's who qualify for the MPA, search for and use the chart located on <u>FTB Form 3506</u>, lines 7 and 9 after applying the MPA. Use the California Modified Adjusted Gross Income (federal Adjusted gross income minus Military pay) to determine the correct percentage.

# If Federal Form 2441 line 7 is:

Over	But not over	Decimal amount is
\$0	\$15,000	.35
\$15,000	\$17,000	.34
\$17,000	\$19,000	.33
\$19,000	\$21,000	.32
\$21,000	\$23,000	.31
\$23,000	\$25,000	.30
\$25,000	\$27,000	.29
\$27,000	\$29,000	.28
\$29,000	\$31,000	.27
\$31,000	\$33,000	.26
\$33,000	\$35,000	.25
\$35,000	\$37,000	.24
\$37,000	\$39,000	.23
\$39,000	\$41,000	.22
\$41,000	\$43,000	.21
\$43,000	No Limit	.20

Total Federal AGI Form 540/540NR line 13 less Federal/California differences is:	FTB Form 3506 line 9 decimal amount is:
\$40,000 or less	.50
Over \$40,000 but not over \$70,000	.43
Over \$70,000 but not over \$100,000	.34
Over \$100,001	Taxpayer does not qualify for this credit

For more information, search for <u>FTB Form 3506</u> and <u>IRS Form 2441</u> and <u>IRS Publication 503</u>, *Child and Dependent Care Expenses*.

## Credit for Joint Custody Head of Household (JCHH) – Code 170

Taxpayers claim this credit if they meet the following criteria

- Taxpayer was not married at the end of 2024 (or lived apart from spouse for all of 2024 and used the Married/RDP Filing Separately filing status)
- Taxpayer furnished more than one-half the household expenses for their home, which also served as the home of their child, stepchild, or grandchild for at least 146 days but not more than 219 days
- If the child is married, the child must be taxpayer's dependent. In addition, the custody arrangement for the child must be part of the decree of dissolution or legal separation or if must be part of a written agreement between the parents that covers the period between the filing of the petition and issuance of the decree
- Taxpayer can claim EITHER the Joint Custody Head of Household credit or the Dependent Parent Credit but not both.
- Taxpayer cannot claim this credit if he/she claim Head of Household, Married/RDP Filing Jointly or the Qualifying Surviving Spouse/RDP filing status. Use the JCHH credit worksheet to compute the credit.

The maximum credit for 2024 tax year is \$592 or 30 percent of net tax, whichever is less.

## **Credit for Dependent Parent - Code 173**

Taxpayer can claim this credit only if:

- Taxpayer was married at the end of 2024 and is filing married/RDP Filing Separately (cannot use Single, Head of Household, Qualifying Surviving Spouse/RDP, or Married/RDP Filing Joint status).
- Taxpayer furnished over one-half the household expenses for their dependent mother's/father's home (whether or not it was the taxpayer's home).
- The spouse/RDP was not a member of the household during the last six months of the tax year. The taxpayer does not qualify as a Head of Household or Qualifying Surviving Spouse/RDP.

Note: Use the same worksheet you used for the JCHH credit to calculate the Dependent Parent credit.

# Other State Tax Credit (Schedule S) – Code 187

In some instances, a taxpayer will be taxed by both California and another state on the same income. To prevent the income from being taxed twice, either California or the other state will generally allow an "Other State Tax Credit" to offset the taxes paid to the other state. To qualify for this credit, they must meet the following requirements:

- Be a resident of California
- Have a tax liability on income sourced in another state
- Paid a net income tax to another state and California on the same income Attach a copy of the other state's tax return to the California return
- Attach a copy of the other state's tax return to the California return.

**Note:** You will need to complete the other state's tax return before you search for and complete <u>FTB</u> <u>Schedule S</u>.

5135 (REV 10.21.2024)

The credit is not allowed for taxes paid to:

- Any city, county or other local government
- The Federal government
- A Foreign government

However, the credit may be allowed for taxes paid to the U.S possessions

- American Samoa
- Guam
- Puerto Rico
- The Virgin Islands

### California Residents – Schedule S – Qualifying States and U.S Possessions

Alabama	Louisiana	North Dakota
American Samoa	Maine	Ohio
Arkansas	Maryland	Oklahoma
Colorado	Massachusetts	Pennsylvania
Connecticut	Michigan	Puerto Rico
Delaware	Minnesota	Rhode Island
District of Columbia	Mississippi	South Carolina
Georgia	Missouri	Tennessee
Hawaii	Montana	Utah
Idaho	Nebraska	Vermont
Illinois	New Hampshire	Virginia (dual resident)
Indiana	New Jersey	Virgin Islands
Iowa	New Mexico	West Virginia
Kansas	New York	Wisconsin
Kentucky	North Carolina	

### **California Nonresidents**

Nonresident are allowed a credit for taxes paid to Arizona, Guam, Indiana (allowed for taxable years beginning before January 1, 2017), Oregon or Virginia.

# **Specific Professions**

## **Civilians Working for the Military**

The rules for military personnel do not apply to civilians working for the military. Determine your residency status and the California taxability of your income based on the guidelines previously explained. Go to California Publication 1031, Guidelines for Determining Resident Status, for more information.

## **Career Appointees in the U.S Foreign Service**

The rules for military personnel do not apply to career appointees in the U.S Foreign Service. Determine your residency status and the taxability of your income based on the guidelines previously explained.

## **Interstate Rail and Motor Carrier Employees**

The wages of nonresident railroad employees or truck drivers whose regularly assigned duties are performed in two or more states may only be taxed by the individual's state of residence. Railroad employees or truck drivers who are California residents are taxed on all wages received regardless of where the duties are performed.

#### Merchant Seamen

A merchant seaman who is in California only because this state is a port-of-call and who maintains no other contact or connections with this state, is a nonresident. However, a seaman who maintains close connections with California remains a California resident while at sea. Under such circumstances, the seaman's absence is for a temporary or transitory purpose.

# **Estimated Tax Payments**

State income tax is due on income as it is earned. There are two methods of paying tax on income earned: Withholdings and estimated payments. Estimated tax payments are not required if one of the exceptions below are met:

- The amount of the taxpayer's tax liability less credits but not including estimated tax payments is less than \$500 (\$250 for Married/RDP Filing Separately)
- Taxpayer's prior year return was a full 12 months and they did not have a tax liability
- The amount of the taxpayer's withholding plus estimated tax payments, if paid timely, is at least 90 percent of current year's tax or 100 percent of the tax shown on their last year's return

If the taxpayer is required to make estimated tax payments, listed below is the quarterly installment payment schedule:

First Quarter: Due April	Second Quarter: Due June	· ·	Fourth Quarter: Due Jan.
15th	17th		15th
30 Percent of tax liability	40 Percent of tax liability	0 Percent of tax liability	30 Percent of tax liability

For the alternative method, see the California Estimated Tax Worksheet located in the 540-ES instructions.

### Use Tax

For tax years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, any payments made, and any credits allowed will be applied to the use tax liability first before applying the payments and credits towards the income tax, interest, and penalties.

### **Amended Return**

If there is an error on a previously filed return, taxpayers should file an amended return and pay any additional tax or fee due, including interest. Generally, if they file a federal amended return (1040X) they should file a California amended return (Schedule X). They may file an amended return to claim a refund for taxable years not closed by the statute of limitations.

The statute of limitations is the later of:

- Four years from the original due date of the return
- Four years from the date a timely return is filed
- One year from the date of overpayment

However, the statute of limitations may be extended by service in a combat zone, a disaster area or an assignment outside the United States. If the statute is extended because of military service in a combat zone or outside of the United States, they should attach copies of any documents that show when they served in a combat zone or overseas.

For tax years beginning on or after January 1, 2017, the Schedule X has replaced the Form 540X, Amended Individual Income Tax Return. The 540X is still used for tax years 2016 and before.

**TaxSlayer software tip:** Once you have determined an amended return needs to be filed, verify the return was done at your VITA/TCE site.

## If original return was completed in TaxSlayer and the status is accepted

- Open the originally filed return and print a copy for later use
- Make the necessary changes
- Click on "20XX Amended Return" from the left navigation bar. At this point, you should see the figures from the original return automatically filled in by TaxSlayer. If not, enter the figures from the printed copy of the original return
- Click on "Explain Changes" to enter the reason why you are filing the amended return

### If original return was completed outside of your site

- Taxpayer to provide a copy of the originally filed return along with all tax documents
- Create the return in TaxSlayer the way it should have been filed originally (i.e. with the corrections)
- Click on "20XX Amended Return" from the left navigation bar
- Click on "Original Federal Return Information". Enter the figures necessary using the printout of the original return filed
- Click "Continue" when done

Once complete, click on "Explain Changes" to enter the reason you are filing the amended return.

# **Amend State Return**

- Click on "Amend State Return(s)" from the "Amended Tax Return" screen
- Click on "Amend State". (Be sure not to click on the edit button/pencil, as this does not amend the state return). From the "California Return" screen
- Click begin "Amended Return" at the bottom of the screen
- From the "Amended Return" screen, select "Yes" from the drop down
- Click begin "Review and Complete Amended Return"
- From the "Review and Complete Amended Return", you will be asked to enter payment information or overpayment information from the original return. You will also need to complete the two additional sections "Reasons for Amending" and "Explanation of Changes"
- Click "Save" until you return to the "California Return" screen
- Click "Exit California Return" to complete the amended state return
- Due to TaxSlayer limitations, California amended returns must be paper filed.

### Misc. Information

# **State Disability Insurance**

State Disability Insurance (SDI) is included in the State and Local Taxes paid itemized deduction on the Federal Schedule A, but California does not allow State and Local or General Sales Tax as an itemized deduction.

Employers report the CASDI amount in box 14 or box 19 on the Form W2.

**TaxSlayer software tip:** The SDI amount is entered in box 14 of the W2 screen in TaxSlayer by selecting the drop down menu next to the box 14 and selecting CASDI. The software will automatically transfers the SDI amount on federal Schedule A and State 540 Schedule CA as long as the amount is entered correctly on the W2 screen. Double-check the software for accuracy of SDI deduction on federal Schedule A.

## **Employer's State ID Numbers**

California requires the state ID box on Forms W2, W2-G and 1099-R to include the employer's ID number. If any of these forms has a blank state ID, enter six 9's in this field.

# **Injured Spouse**

Under federal law, a spouse may seek relief in instances where a refund on a joint return is used to pay (offset) a debt of the other spouse. California does not have a similar provision.

For additional nonconformity items, search for <u>FTB Publication 1001</u>, *Supplemental Guidelines to California Adjustments*.

## **Deceased Taxpayer**

If a tax return is required for a deceased taxpayer, file a final tax return for the individual who died during the tax year. If there is a surviving spouse and he or she did not remarry, the spouse could use married filing jointly for the year of death if they qualified to file jointly in the previous year. Write "surviving spouse/RDP" next to their signature on the tax return.

If decedent died in the prior year and they have a qualifying dependent, the surviving spouse qualifies for qualifying surviving spouse/RDP for the next two years.

If there is no surviving spouse/RDP and the decedent is due a refund, complete federal <u>IRS Form 1310</u>, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, and submit with the return.

## **California Penalty Abatement Program**

Passage of AB 194 requires Franchise Tax Board, upon request by an individual taxpayer, to grant a one-time abatement of a failure-to-file or failure-to-pay timeliness penalty provided that the taxpayer was not previously required to file a California personal income tax return or has not previously been granted an abatement. Also, the taxpayer must have filed all required returns as of the date of the request for abatement and paid or is in current arrangement to pay, all taxes currently due.

# Remember, FTB VITA Team is here to assist!

Connect With Us

Web: <u>Free-Tax Help</u>

Phone: 800-522-5665 from 8:00 am to 4:00 pm. weekdays, except state holidays

916-845-7052 from outside the United States

Email: volunteercoordinator@ftb.ca.gov

TTY/TDD: 800-822-6268 for persons with hearing or speech impairments

Fax: 916-845-9004

# **Exercise Index**

Exercise 1- Ron B. Tanker

Exercise 2- Kelly Fletcher

Exercise 3- Richard Gold

Exercise 4- Tara Torres

Exercise 5- Melissa Cook

Exercise 6- Ted and Brandy Chanse

Exercise 7- Jane and Jack Kelly

Exercise 8- Jack and Norma Rankin

Exercise 9- David and Estella Jones

Exercise 10- Stan and Beth Lowery

Exercise 11- Carl and Nancy Short

Exercise 12- Ryan and Teresa Williams

Exercise 13- Bruce and Laura Smith

Exercise 14- Ralph and Jen Fields

Exercise 15- Raymond and Shawntae Karir

Exercise 16- Blake and Nooria Tyler

Exercise 17- Addison and Christina Wade

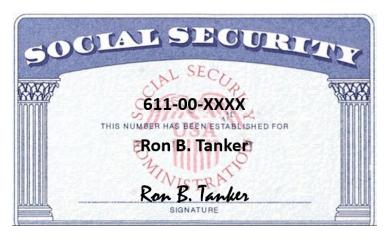
Exercise 18- Dylan and Pamela Marshall

Exercise 19- May and Will Grasp

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### Exercise 1 - Ron B Tanker

- 1. Ron B Tanker is in the military
  - His domicile is California
  - PCS: Washington DC 01/15/2020-03/31/2022 and Los Angeles AFB CA 04/01/2022-current
- 2. He lives in a rented apartment off base
- 3. Last year he took the standard deduction



Form <b>13614-C</b> (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet									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 perso	ons on yo			You are comple	e respon	nsible for accurate in	formation.	tion on yo		Please pro	
		To repo	ort unethi	cal beh	avior to 1	the IRS, er	nail us a	at <u>wi.volta</u>	hest ethica x@irs.gov	l standard	s.		
Part I - Your Personal Inform	nation (If you a	are filing a j	oint return	, enter y	our nam	es in the sa	ame ord	er as last y	ear's return)				
Your first name		M.I.	Last n						est contact n	umber		ou a U.S. citi	
RON		В	TANK						6-555-1212		ĭ Ye		No
Your spouse's first name		M.I.	Last n	ame				Be	est contact n	umber	Is you		J.S. citizen? No
3. Mailing address						Apt # C	City				State	ZI	P code
2420 VELA WAY							L SEGU	NDO			CA		)245
Your Date of Birth	5. Your job t	title		6.	Last year	, were you	:			a. Ful	I-time stud	lent 🔲 Y	es 🗵 No
01/29/1990	MILITARY			b.	Totally ar	nd permane	ently disa	abled 🔲	Yes 🗵 N	o c. Leg	gally blind		es 🗵 No
7. Your spouse's Date of Birth	8. Your spot	use's job titl	е		•	, was your			Yes □ N		l-time stud	lent	_
10. Can anyone claim you or y	OUR SPOUSS OF	a depende	nt2 E	☐ Yes	✓ No	☐ Unsu		ableu _	163   1	O C. Leg	gaily billiu		55   140
11. Have you, your spouse, or	<u> </u>							Identity D	etection DIA	10		□ Y	es 🗆 No
										11		Y	es 🗌 NO
12. Provide an email address				t be use	ed for con	tacts from	the Inter	nal Reven	ue Service)				
Part II - Marital Status and													
1. As of December 31, 2021, v	_	ever Married	(					tnerships, o	civil unions, o	or other for	mal relatio	nships unde	,
was your marital status?	■ Ma	arried	a. If `	Yes, Did	d you get	married in	2021?					Yes N	0
			b. Di	d you liv	e with yo	ur spouse	during a	iny part of	he last six n	nonths of 2	021?	Yes 🗌 N	0
	☐ Div	vorced	Da	ate of fir	al decree	9							
	□ Le	gally Separ	ated Da	ate of se	parate m	aintenance	e decree						
	■ Wi	idowed	Υe	ear of sp	ouse's de	eath							
2. List the names below of: • everyone who lived with you	ou last year /o	ther than w	ur enque	.1				If ad	ditional spac	e is neede	d check he	ere 🔲 and lis	st on page 3
anyone you supported but				=)					To be co	mnleted h	v a Certifi	ed Volunte	or Prenarer
Name (first, last) Do not enter your	Date of Birth	Relationship	Number of	LIS	Resident	Single or	Full-time	Totally and	Is this	Did this	Did this	Did the	Did the
name or spouse's name below	(mm/dd/yy)	to you (for	months	Citizen	of US,	Married as	Student	Permanently		person	person	taxpayer(s)	taxpayer(s)
		example:	lived in	(yes/no)	Canada,	of 12/31/21	last year	Disabled	qualifying	provide	have less	provide more	pay more than
		son, daughter,	your home last year		or Mexico last year	(S/M)	(yes/no)	(yes/no)	child/relative of any other	more than 50% of his/	than \$4,300 of income?	than 50% of support for	half the cost of maintaining a
		parent,	last year		(yes/no)				person?	her own	(yes,no,n/a)	this person?	home for this
(0)	(6)	none, etc)	(4)	(0)	(6)	(a)	(6)	(0)	(yes/no)	support?		(yes/no/n/a)	person?
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(yes,no,n/a)			(yes/no)

re Part III - Income - Last Year, Did You (or Your Spouse) Receive									
1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?									
2. (A) Tip Income?									
3. (B) Scholarships? (Forms W-2, 1098-T)									
4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)									
5. (B) Refund of state/local income taxes? (Form 1099-G)									
6. (B) Alimony income or separate maintenance payments?									
7. (A) Self-Employment income? (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.)									
re 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									
3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)									
4. Any of the following? (A) Medical & Dental (including insurance premiums) (A) Mortgage Interest (Form 1098)									
☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions									
5. (B) Child or dependent care expenses such as daycare?									
6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?									
7. (A) Expenses related to self-employment income or any other income you received?									
8. (B) Student loan interest? (Form 1098-E)									
re Part V – Life Events – Last Year, Did You (or Your Spouse)									
1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)									
2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)									
3. (A) Adopt a child?									
4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?									
5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)									
6. (A) Receive the First Time Homebuyers Credit in 2008?									
7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?									
8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?									
9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]									
10. (B) Receive an Economic Impact Payment (stimulus) in 2021?									
11. (B) Receive Advanced Child Tax Credit payments?									

No If yes, which language?

Check here if you, or your spouse if filing	ng jointly, want \$3 to go to this fun	nd 🗌 You	Spouse		
3. If you are due a refund, would you like:	: a. Direct deposit	<ul><li>b. To purchase</li><li>☐ Yes</li></ul>	U.S. Savings Bonds	c. To split your refund b	etween different accounts
4. If you have a balance due, would you l				No	10
5. Did you live in an area that was declared		•	es, where?	110	
6. Did you, or your spouse if filing jointly,		☐ Yes	□ No		
Many free tax preparation sites operate this site to apply for these grants or to are optional.	e by receiving grant money or o	ther federal financial	assistance. The da		
7. Would you say you can carry on a con-	versation in English, both understa	anding & speaking?	🗌 Very well 🔲 Well	☐ Not well ☐ Not at a	II Prefer not to answer
8. Would you say you can read a newspa	aper or book in English?	Very well	☐ Well ☐ Not v	vell 🔲 Not at all	Prefer not to answer
9. Do you or any member of your househ	old have a disability?	☐ Yes	No ☐ Prefe	r not to answer	
10. Are you or your spouse a Veteran from	m the U.S. Armed Forces?	☐ Yes	□ No □ Prefe	r not to answer	
11. Your race?					
American Indian or Alaska Native [ 12. Your spouse's race?	Asian Black or African Ar	merican   Native H	lawaiian or other Pac	ific Islander   White	☐ Prefer not to answer
American Indian or Alaska Native	☐ Asian ☐ Black or African Ar	merican 🔲 Native H	lawaiian or other Pac	ific Islander   White	Prefer not to answer
■ No spouse					
13. Your ethnicity?	☐ Hispanic or Latino ☐ Not H	Hispanic or Latino	Prefer not to answer	er	
14. Your spouse's ethnicity?	☐ Hispanic or Latino ☐ Not H	Hispanic or Latino	Prefer not to answe	er No spouse	
Additional comments					
ROUTING NUMBER #321174770					
ACCT # 0987654321					
The Driver Ant of 1071 are shown to the	•	nd Paperwork Reduction		h	
The Privacy Act of 1974 requires that when we ask do not receive it, and whether your response is volu you relative to your interest and/or participation in the volunteer return preparation sites or outreach activit do not provide the requested information, the IRS m	untary, required to obtain a benefit, or many he IRS volunteer income tax preparation ar ities. The information may also be used to o	datory. Our legal right to ask nd outreach programs. The establish effective controls,	for information is 5 U.S.C information you provide ma send correspondence and	301. We are asking for this info by be furnished to others who co- recognize volunteers. Your respi	rmation to assist us in contacting ordinate activities and staffing at onse is voluntary. However, if you

Additional Information and Questions Related to the Preparation of Your Return

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)

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

Yes

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)

55555		a Employee's social security number  611-00-XXXX  OMB No. 1545				45-0008					
b Employer identification n	umber (l	EIN)			1	Wage	ges, tips, other compensation 2 Federal income tax withheld				ax withheld
84-9990000							67,200.00			9,700.00	
c Employer's name, addre	ss, and Z	ZIP code			3	Soci	al security wage	es	4 Socia	al security ta	x withheld
DFAS							67,200.00			4,166.40	
8899 East 66th Street					5	Med	icare wages an	d tips	6 Med	icare tax with	held
Indianapolis, IN 4624	9-1200						67,200.00			974.40	
					7	Soci	al security tips		8 Alloc	ated tips	
d Control number					9				10 Depe	endent care l	penefits
e Employee's first name ar	nd initial	Last nam	ie	Suff.	11	Non	qualified plans		12a		
Ron B. Tanker					40	Canada	ory Retirement	Third-party	d		
2420 Vela Way Apt. 4	44				employee plan sick pay C						
El Segundo, CA 90245	-4659						X		d		
					14	Othe	r		12c	1	
									g		
									<b>12d</b>	1	
4 Familionals address and	7ID J	_							a e		
f Employee's address and					L,						
15 State Employer's state	ID num	ber	16 State wages, tips, etc.		ne ta	X	18 Local wage	s, tips, etc.	19 Local in	come tax	20 Locality name
CA 80509664			67,200.00	2,700.00							

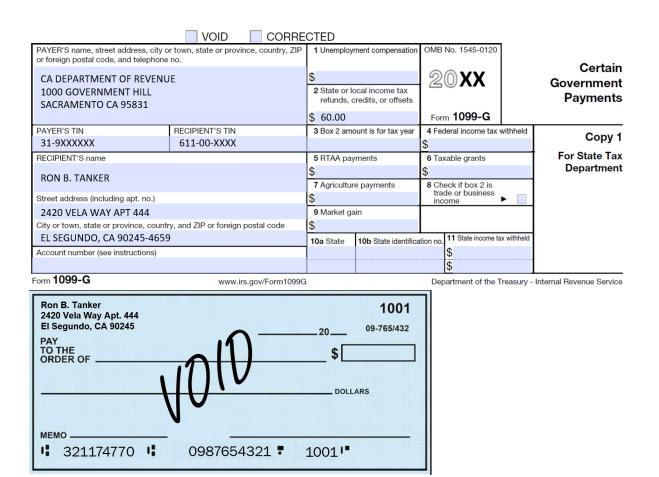
W-2 Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

CORRECTED

CORRECTED

Department of the Treasury-Internal Revenue Service

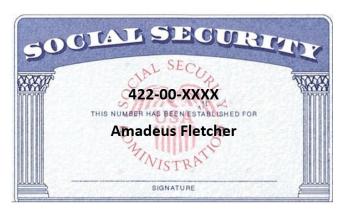
	U VOID	CORRE	CIED					
PAYER'S name, street address, city o or foreign postal code, and telephone		country, ZIP	Payer's RTN (optional)	OMB No. 1545-0112				
WELLS FARGO BANK 5430 PARKER WAY			1 Interest income	20XX Inter-				
SACRAMENTO, CA 95826	)		\$ 1,548.00	Form 1099-INT				
			2 Early withdrawal penalty	Copy 1				
PAYER'S TIN	RECIPIENT'S TIN		\$					
29-7XXXXXX	611-00-XXXX		3 Interest on U.S. Savings Bor	For State Tax Department				
			\$					
RECIPIENT'S name			4 Federal income tax withheld	5 Investment expenses				
RON TANKER			\$	\$				
NOW IT WILL			6 Foreign tax paid	7 Foreign country or U.S. possession				
Street address (including apt. no.)			\$					
2420 VELA WAY APT 444			8 Tax-exempt interest	Specified private activity bond interest				
City or town, state or province, countr	y, and ZIP or foreign pos	tal code	\$	\$				
EL SEGUND, CA 90245-4659		10 Market discount	11 Bond premium					
		FATCA filing	\$	\$				
		requirement	12 Bond premium on Treasury obligations	13 Bond premium on tax-exempt bond				
			\$	\$				
Account number (see instructions)		14 Tax-exempt and tax credit	15 State 16 State identification no.	17 State tax withheld				
		bond CUSIP no.		\$				
					\$			
Form 1099-INT			www.irs.gov/Form1099INT	Department of the Treasury	Internal Revenue Service			



## Exercise 2 – Kelly Fletcher

- 1. Kelly Fletcher is in the military
  - Her domicile is California
  - Stationed onboard the USS Ronald Regan CVN 76, homeport is San Diego, CA
  - Deployment February through September of last year
- 2. Kelly has one child
  - Amadeus Fletcher born 01/16/2015
- 3. They live in a rented apartment off base
- 4. Amadeus's guardian stayed with him while Kelly was on deployment
- 5. Kelly provided more than half of her son's support
  - They had no contact or support from his father
- 6. Kelly would like to contribute \$5 to a CA charity of your choice. (Pick any charity listed)





Form 13614-C (October 2021)  Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet											OMB Number 1545-1964			
You will need:  • Tax Information such a  • Social security cards o  • Picture ID (such as vali	r ITIN letters f	1099, 1098 or all perso	, 1095. ons on yo	our tax r	eturn.	Please     You are complete.	comple e respon	ete pages 1 nsible for t accurate ir	-4 of this formation.	tion on yo		Please pro		
	Volunteer							old the hig at <u>wi.volta</u>	hest ethica @irs.gov	l standard	s.			
Part I - Your Personal Inform	nation (If you	are filing a j	oint return	, enter y	our nam	es in the sa	ame orde	er as last ye	ear's return)					
Your first name		M.I.	Last n	ame				Be	st contact n	umber	Are yo	you a U.S. citizen?		
KELLY			FLETO	CHER				91	6.555.1212		× Ye	s _	No	
2. Your spouse's first name		M.I.	Last n	ame				Be	st contact n	umber	Is you		J.S. citizen? No	
3. Mailing address						Apt# C	City				State	ate ZIP code		
1234 Main St						252 E	Escondido	)			CA	92	2025	
4. Your Date of Birth	5. Your job t	title		6.	Last year	, were you	:			a. Ful	I-time stud	lent 🔲 Y	es 🗵 No	
07/01/1993	Military			b.	Totally ar	nd permane	ently disa	abled 🔲	Yes X N	lo c. Leg	gally blind		es 🗵 No	
7. Your spouse's Date of Birth	8. Your spor	use's job titl	е	9.	9. Last year, was your spouse: a. Full-time student ☐ Yes ☐ No									
			b. '	Totally ar	nd permane	ently disa	abled	Yes 🔲 N	lo c. Leg	gally blind		es 🗌 No		
10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure														
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?														
12. Provide an email address	12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)													
Part II - Marital Status and	d Household	Informati	on											
1. As of December 31, 2021, v	what 🗵 Ne	ever Married	t (Th	nis inclu	des regist	tered dome	estic part	tnerships, c	ivil unions, d	or other for	mal relatio	nships unde	r state law)	
was your marital status?	■ Ma	arried	a. If	Yes, Did	l you get	married in	2021?					Yes 🗌 N	0	
			b. Did you live with your spouse during any part of the last six months of 2021?   Yes No											
	☐ Di	vorced	Da	ate of fin	al decree	)								
	□ Le	gally Separ	ated Da	ate of se	parate m	aintenance	e decree							
	□ W	idowed	Υe	ear of sp	ouse's de	eath								
List the names below of:     everyone who lived with y	ou last vear (o	ther than vo	ur spouse	a)				If add	ditional space	e is neede	d check he	ere 🗌 and li	st on page 3	
anyone you supported but				-,					To be co	mpleted b	y a Certif	ied Volunte	er Preparer	
Name (first, last) Do not enter your	Date of Birth	Relationship	Number of	US	Resident	Single or	Full-time	Totally and	Is this	Did this	Did this	Did the	Did the	
name or spouse's name below	(mm/dd/yy)	to you (for	months	Citizen	of US,	Married as	Student	Permanently	person a	person	person	taxpayer(s)	taxpayer(s)	
		example: son,	lived in your home	(yes/no)	Canada, or Mexico	of 12/31/21 (S/M)	last year (yes/no)	Disabled (yes/no)	qualifying child/relative	provide more than	have less than \$4,300	provide more than 50% of	pay more than half the cost of	
daug			last year		last year	()	,	,	of any other	50% of his/	of income?	support for	maintaining a	
pare					(yes/no)				person? (yes/no)	her own support?	(yes,no,n/a)	this person? (yes/no/n/a)	home for this person?	
(a) (b) (c) (d) (e) (f) (g) (h) (i)						, , ,	(yes,no,n/a)		, , , , , ,	(yes/no)				
Amadeus Fletcher	01/16/2015	SON	12	Y	Y	S	Y	N						

Check	appr	opriate bo	ox for each question in each section								
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive								
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?								
	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		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?								
	X		2. Contributions or repayments to a retirement account?   IRA (A)   Roth IRA (B)   Other								
	X		<ol><li>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</li></ol>								
	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		<ol><li>(A) Expenses related to self-employment income or any other income you received?</li></ol>								
	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		<ol><li>(A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</li></ol>								
	X		6. (A) Receive the First Time Homebuyers Credit in 2008?								
	1		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?								
	×		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?								

Additional information and Questions Related to the Preparation of Your Return
1. Would you like to receive written communications from the IRS in a language other than English?   Yes No If yes, which language?
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:  a. Direct deposit  ☐ Yes ☐ No
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?
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

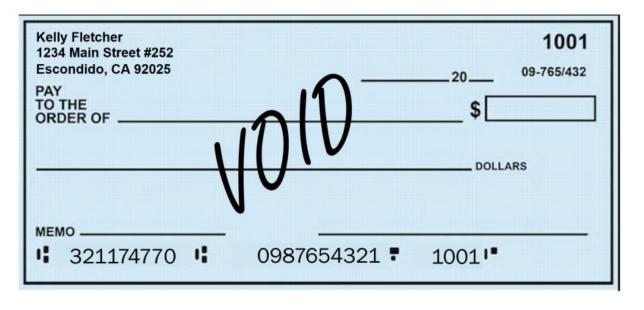
	55555	5-0008								
b Emple	oyer identification number (	421-00-XXXX EIN)	l	1 Wages, tips, other compensation 2 Federal income tax withheld						ax withheld
	4-9990000	,				19,434.00			2,308.00	
c Emple	oyer's name, address, and	ZIP code		3	Soci	ial security wages	4	Socia	l security ta	x withheld
DFAS					19.480.00 1,580.00					
	Fast 66th Street			5	Med	ficare wages and tips	6	Medi	care tax with	held
India	napolis, IN 46249-1200					19,480.00			369.00	
				7	Soci	ial security tips	8	Alloc	ated tips	
d Contr	ol number			9			10	Depe	ndent care b	penefits
e Emplo	oyee's first name and initial	Last name	Suff.	11	Non	qualified plans	12			
Kelly	Fletcher			40	Pt-t-1	tory Retirement Third-party	d e	D	6,046.00	)
1234	Main Street #252			13	Statut	oyee plan sick pay	12	b		
Esco	ndido, CA 92025									
				14	Othe	r	12	С	ı	
							12	_		
							12   c	a	ı	
f Emplo	yee's address and ZIP cod						e			
15 State	Employer's state ID num		17 State incom	no to		18 Local wages, tips, etc.	10 1	ocal in	nome tay	20 Locality name
1			430.00	ie ta	^	to Local wages, ups, etc.	.5 .	ocal III	Joine tax	20 coodity hame
CA	80509664	19,434.00	430.00							
ı										

Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

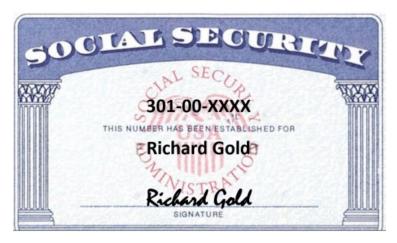


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# Exercise 3 - Richard Gold

- 1. Richard Gold is a reservist for the military
  - His domicile is California
  - His civilian job is an aircraft mechanic
- 2. He lives in a rented house
- 3. He has unreimbursed military reservist expenses
  - Occupation Military Reservist
  - His reserve duty was over 100 miles away from his home
  - Overnight lodging cost \$1,000
  - Meal expenses \$300
  - He used his personal vehicle Truck
    - Placed into service 05/10/2022
    - Total miles 16,306
    - Reservist miles 4,562
    - Commuting miles 7,286
    - Other miles 4,458
    - His truck was available off duty
    - His truck is his only vehicle
    - He kept a journal for his miles
- 4. Richard paid into his student loan and is not a full time student

NOTE: Use the form 2106 to complete the unreimbursed military reservist expenses



Form <b>13614-C</b> (October 2021)	FOIII 13014-C								ury - Internal Revenue Service  Quality Review Sheet					
You will need:  • Tax Information such a  • Social security cards o  • Picture ID (such as vali	r ITIN letters f	1099, 1098 or all perso	, 1095. ons on yo	our tax i	return.	Please     You are complete.	comple e respo	ete pages nsible for accurate	1-4 of this formation.	tion on yo				
	Volunteer								ghest ethica ax@irs.gov	l standard	S.			
Part I - Your Personal Inform	mation (If you	are filing a j	oint return	, enter	your nam	es in the sa	ame ord	er as last j	year's return)					
1. Your first name		M.I.	Last n	ame				В	est contact n	umber	Are you a U.S. citizen?			
RICHARD			GOLD	)				9	16.555.1212		× Ye	s [	□ No	
2. Your spouse's first name		M.I.	Last n	ame				В	est contact n	umber		your spouse a U.S. citizen? Yes  No		
3. Mailing address						Apt# C	City				State	2	ZIP code	
429 ISLAND AVE							SACRAN	MENTO			CA		95826	
Your Date of Birth	5. Your job t	itle			•	, were you					I-time stud	dent 🗌 🗅	Yes 🗵 No	
05/26/1975	Military/AIR	CRAFT ME	CHANIC	b.	Totally ar	nd permane	ently dis	abled [	Yes 🗵 N	lo c. Leç	gally blind		Yes ⊠ No	
7. Your spouse's Date of Birth	8. Your spor	use's job titl	е	Last year, was your spouse:							I-time stud	dent 🔲 🗅	Yes 🗌 No	
				b. Totally and permanently disabled								Yes 🗌 No		
10. Can anyone claim you or	your spouse as	a depende	nt? [	Yes	× No	Unsu	ire							
11. Have you, your spouse, or	r dependents b	een a victim	of tax re	lated ide	entity thef	t or been is	ssued ar	ldentity F	Protection PIN	٧?			Yes 🔲 No	
12. Provide an email address	(optional) (this	email addre	ess will no	t be use	ed for con	tacts from	the Inte	mal Rever	nue Service)					
Part II - Marital Status and									,					
1. As of December 31, 2021,	what ⊠ Ne	ever Married	t (Th	nis inclu	des regis	tered dome	estic par	tnerships,	civil unions,	or other for	mal relation	nships und	ler state law)	
was your marital status?	□ Ma	arried	a. If	Yes. Did	d vou aet	married in	2021?					Yes 🗆 1	No	
	_		b. Di	id vou li	ve with vo	ur spouse	during a	any part of	the last six n	nonths of 2	021?	Yes 🗆 1	No	
	□ Di	vorced		•	nal decree			′'						
	□ Le	gally Separ	ated Da	ate of se	eparate m	aintenance	e decree							
	_	idowed			ouse's d									
2. List the names below of:									dditional anas	—	d abaak b	ara 🗆 and	list on page 3	
<ul> <li>everyone who lived with y</li> </ul>				e)				II at					1 0	
anyone you supported bu	t did not live wi	th you last y							To be co	mpleted b	y a Certif	ied Volunte	eer Preparer	
Name (first, last) Do not enter your	Date of Birth	Relationship	Number of		Resident	Single or	Full-time			Did this	Did this	Did the	Did the	
name or spouse's name below (mm/dd/yy) to you examp son, daught parent, none, (a) (b)			months lived in your home last year (d)	Citizen (yes/no)	of US, Canada, or Mexico last year (yes/no)	Married as of 12/31/21 (S/M)	Student last year (yes/no)	Permanent Disabled (yes/no)	ly person a qualifying child/relative of any other person? (yes/no)	person provide more than 50% of his/ her own support? (yes,no,n/a)	person have less than \$4,300 of income? (yes,no,n/a)	support for	half the cost of maintaining a home for this	
	1	` '	1	<u> </u>	1 '	107	1 '	1						
													_	

Check	appr	opriate bo	ox for each question in each section									
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive									
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?									
	×		2. (A) Tip Income?									
	X		3. (B) Scholarships? (Forms W-2, 1098-T)									
	X		<ol> <li>(B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li> </ol>									
	×		. (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)									
	×		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?									
	X		5. (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									
	×		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)									
	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.?									
	×		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?									
	×		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?									
	·		11. (B) Receive Advanced Child Tax Credit payments?									

Additional Information and Questions Related to the Preparation of Your Return							
1. Would you like to receive written communications from the IRS in a language other than English?   Yes No If yes, which language?							
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)							
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse							
3. If you are due a refund, would you like:  a. Direct deposit Yes  b. To purchase U.S. Savings Bonds c. To split your refund between different account Yes  No  Yes  No							
4. If you have a balance due, would you like to make a payment directly from your bank account?							
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 question 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 answ							
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   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							
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 contact							

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

Form 13614-C (Rev. 10-2021) Catalog Number 52121E

22222	a Employee's social security number	OMB No. 154	DMB No. 1545-0008							
b Employer identification number (	301-00-XXXX			ges, tips, other compensation	2 Fodor	al income tax withheld				
	EIN)		I was							
84-9990000				10,539.00		800.00				
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social	security tax withheld				
DFAS				11,739.00		728.00				
8899 East 66th Street			5 Me	dicare wages and tips	6 Medic	are tax withheld				
Indianapolis, IN 46249-1200				11,739.00		170.00				
			7 Soc	cial security tips	8 Alloca	ted tips				
d Control number		9	9 10 Dependent care benefits							
e Employee's first name and initial	11 No	nqualified plans	12a							
5.1.1.6.11			D   1,200.00							
Richard Gold			13 State	utory Retirement Third-party	12b					
429 Island Avenue			emp	loyee plan sick pay	Con					
Sacramento, CA 95826			14 Other 12c							
			14 Oth	er	C C					
					d					
					12d					
					a e					
f Employee's address and ZIP cod										
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax 20 Locality name				
CA 80509664	10,539.00	252.00								

Wage and Tax Statement

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

**50XX** 

Department of the Treasury-Internal Revenue Service

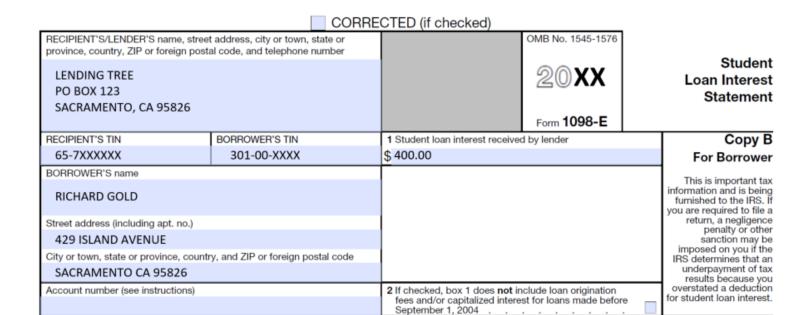
22222	a Employee's social security number	OMB No. 154	1545-0008							
	301-00-XXXX	ONID 140. 154								
<b>b</b> Employer identification number (	EIN)		1 Wag	ges, tips, other compensation	2 Federal income tax withheld					
81-9990000				21,100.00		1,585.00				
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social	security tax withheld				
Your Favorite Airlines				21,700.00		1,345.00				
634 Airport Road			5 Me	dicare wages and tips	6 Medic	are tax withheld				
Sacramento, CA 95817				21,700.00		315.00				
			7 Soc	cial security tips	8 Alloca	ted tips				
d Control number			9	9 10 Dependent care benefits						
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a					
Richard Gold					a D	600.00				
429 Island Avenue			13 State	tory Retirement Third-party loyee plan sick pay	12b					
Sacramento, CA 95826										
			14 Other 12c							
			CASD	CASDI – 114.00						
					12d					
					og e					
f Employee's address and ZIP cod										
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax 20 Locality name				
CA 80509664	21,100.00	267.00								

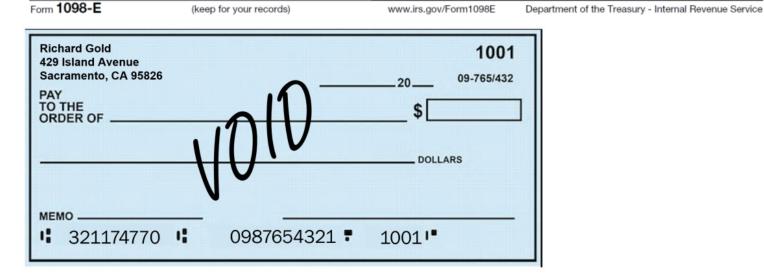
Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service



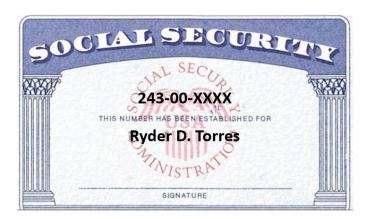


### Exercise 4 - Tara E Torres

- 1. Tara E Torres is in the military
  - Her domicile is California
- 2. She has two children:
  - Paige U Torres born 10/16/2014
  - Ryder D Torres born 12/25/2015
- 3. She provided:
  - The entire cost of maintaining their home
  - All of the support for her children
- 4. They live in a rented house off base
- 5. Tara used her IRA distribution to pay off her credit card debt
- 6. She is not itemizing her deductions







Form <b>13614-C</b> (October 2021)	Intelled II at a major of Overlite Devilor Cheet											OMB Number 1545-1964		
You will need:  • Tax Information such a  • Social security cards o  • Picture ID (such as vali	r ITIN letters f	1099, 1098 or all perso	, 1095. ons on yo	our tax	return.	Please     You are completed.	e comple re respone te and a	te pages nsible for accurate i	1-4 of this forma the informa nformation. lease ask th	tion on yo				
	Volunteer								hest ethica x@irs.gov	l standard	s.			
Part I - Your Personal Inform	nation (If you	are filing a jo	oint return	, enter	your nam	es in the s	ame orde	er as last y	ear's return)					
Your first name		M.I.	Last n	ame				В	est contact n	umber	Are yo	you a U.S. citizen?		
TARA		E	TORR	ES				9	16.555.1212		X Ye	s	No	
2. Your spouse's first name		M.I.	Last n	ame				В	est contact n	umber	Is you		J.S. citizen? No	
3. Mailing address						Apt#	City				State	Z	IP code	
469 BOOTHS WAY							SACRAM	IENTO			CA	9:	5826	
4. Your Date of Birth	5. Your job t	title		6.	Last year	, were you	I:			a. Ful	l-time stud	lent 🔲 Y	es 🗵 No	
09/16/1983	MILITARY	b.	Totally ar	nd perman	ently disa	abled 🔲	Yes 🗵 N	lo c. Leg	gally blind		es 🗵 No			
7. Your spouse's Date of Birth	8. Your spor	use's job title	e	9.	. Last year, was your spouse: a. Full-time student  Yes  No									
·				b.	Totally ar	nd perman	ently disa	abled	Yes 🔲 N	lo c. Leg	ally blind		es 🗌 No	
10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure														
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?														
12. Provide an email address	(optional) (this	email addre	ess will no	t be use	ed for con	tacts from	the Inter	nal Reven	ue Service)					
Part II - Marital Status and	d Household	Informati	on						,					
1. As of December 31, 2021, v	what ⊠ Ne	ever Married	l (Th	nis inclu	des regist	tered dom	estic part	tnerships,	civil unions, o	or other for	mal relatio	nships unde	r state law)	
was your marital status?		arried	a. If	Yes. Did	d vou aet	married in	2021?					Yes □ N	0	
	_				, ,			nv part of	the last six n	nonths of 2	021?	Yes □ N	0	
	□ Di	vorced		•	nal decree			,				_		
	□ Le	gally Separ	ated Da	ate of se	eparate m	aintenanc	e decree							
		idowed			ouse's de									
2. List the names below of:								If ad	ditional spac	e is neede	d check he	ere $\square$ and li	st on page 3	
<ul> <li>everyone who lived with y</li> <li>anyone you supported but</li> </ul>				=)					To be co	mpleted b	v a Certifi	ied Volunte	er Preparer	
Name (first, last) Do not enter your	Date of Birth	Relationship		US	Resident	Single or	Full-time	Totally and	Is this	Did this	Did this	Did the	Did the	
name or spouse's name below	(mm/dd/yy)	to you (for	months	Citizen	of US,	Married as	Student	Permanently	y person a	person	person	taxpayer(s)	taxpayer(s)	
		example: son.	lived in your home	(yes/no)	Canada, or Mexico	of 12/31/21 (S/M)	last year (yes/no)	Disabled (yes/no)	qualifying child/relative	provide more than	have less than \$4,300	provide more than 50% of	pay more than half the cost of	
	daughter,	last year		last year	(Gill)	() (0.1.0)	()000)	of any other	50% of his/	of income?	support for	maintaining a		
	parent, none, etc)			(yes/no)				person? (yes/no)	her own support?	(yes,no,n/a)	this person? (ves/no/n/a)	home for this person?		
(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(yes/110)	(yes,no,n/a)		(yes/no/iva)	(yes/no)		
RYDER D TORRES	12/25/2015	SON	12	Y	Y	S	Y	N						
PAIGE U TORRES 10/16/2016 Date			12	Y	Y	S	Y	N						

Chec	appr	opriate bo	ox for each question in each section								
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive								
×			(B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?								
	×		2. (A) Tip Income?								
	×		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)								
	×		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)								
	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?								
	×		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)								
	X		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)								
	X		4. (M) Income (or loss) from Rental Property?								
	X		5. (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)								
			☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions								
X			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.?								
	x		7. (A) Expenses related to self-employment income or any other income you received?								
	×		8. (B) Student loan interest? (Form 1098-E)								
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)								
	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)								
	×		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.)								
	x		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?								
×			11. (B) Receive Advanced Child Tax Credit payments?								
_	a Numb	or 52121E	MANUTE GOV.								

Additional Information and Question	s Related to the Preparation of Your Return
1. Would you like to receive written com	munications 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 f	iling jointly, want \$3 to go to this fund
3. If you are due a refund, would you lik	e: a. Direct deposit b. To purchase U.S. Savings Bonds c. To split your refund between different accounts    Savings Bonds   C. To split your refund between different accounts   No   Yes   No   No   No   No   No   No   No   N
4. If you have a balance due, would you	like to make a payment directly from your bank account?
5. Did you live in an area that was decla	ared a Federal disaster area?  Yes No If yes, where?
6. Did you, or your spouse if filing jointly	r, receive a letter from the IRS?
	ate by receiving grant money or other federal financial assistance. The data from the following questions may be used by to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions
7. Would you say you can carry on a co	nversation 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 newsp	paper or book in English?
9. Do you or any member of your house	ehold have a disability?
10. Are you or your spouse a Veteran fr	om 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?	☐ Hispanic or Latino ☐ Not Hispanic or Latino ☐ Prefer not to answer
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 as	sk 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
	bluntary 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

do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information by provide may be furnished to others who coordinate activities and staffing at 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)

22222	a Employee's social security number 241-00-XXXX	OMB No. 154	5-0008			
b Employer identification number (			1 Wag	ges, tips, other compensation	2 Federal income	tax withheld
84-9990000				26,728.38	4,728.0	0
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security	tax withheld
DFAS				26,728.38	1,657.1	6
8899 East 66 <sup>th</sup> Street			5 Me	dicare wages and tips	6 Medicare tax w	ithheld
Indianapolis, IN 46249-1200				26,728.38	387.56	
			7 Soc	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care	e benefits
				116		
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a	
Tara E. Torres			13 Statu	utory Retirement Third-party	12b	
469 Booths Way			emp	loyee plan sick pay	C	
Sacramento, CA 95826			14 Oth	<u>x</u>	12c	
			14 001	eı	20	
					12d	
					G G	
f Employee's address and ZIP cod	e					
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA 80509664	26,728.38	775.50				

Form W-2 Wage and Tax Statement

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

Department of the Treasury—Internal Revenue Service

	VOID	CORRE	CTED			
PAYER'S name, street address, city o or foreign postal code, and telephone		country, ZIP	Payer's RTN (optional)	OM	IB No. 1545-0112	
Northern Bank and Trust 201 Investment Avenue Sacramento, CA 95826			1 Interest income	6	20 <b>XX</b>	Interest Income
Sacramento, CA 93820			\$ 415.87	Fo	rm 1099-INT	
			2 Early withdrawal penalty			Copy 1
PAYER'S TIN	RECIPIENT'S TIN		\$			F 0 T
23-7000000	241-00-XXXX		3 Interest on U.S. Savings Bor	nds and T	reas. obligations	For State Tax Department
			\$			
RECIPIENT'S name			4 Federal income tax withheld	5 Invest	ment expenses	
Tara E. Torres			\$	\$		
1			6 Foreign tax paid	7 Foreign	country or U.S. possession	
Street address (including apt. no.)			\$			
469 Booths Way			8 Tax-exempt interest	9 Specifinteres	ied private activity bond it	
City or town, state or province, countr	y, and ZIP or foreign pos	tal code	\$	\$		
Sacramento, CA 95826			10 Market discount	11 Bond	premium	
		FATCA filing	\$	\$		
		requirement	12 Bond premium on Treasury obligations	13 Bond p	remium on tax-exempt bond	Ī
			\$	\$		
Account number (see instructions)		•	14 Tax-exempt and tax credit	15 State	16 State identification no.	17 State tax withheld
			bond CUSIP no.			\$
						\$
Form 1099-INT			www.ire.gov/FormatocolNIT	D	tment of the Treesum.	Internal Devenue Consider

	■ VOID	CORRE	СТІ	ED					
PAYER'S name, street address, country, ZIP or foreign postal co		or province,	1	Gross distribut	on	OM	B No. 1545-0119		Distributions From ensions, Annuities,
Aztec Banking			<u> </u>	,000.00 Taxable amour	t	2		Pr	Retirement or rofit-Sharing Plans, IRAs, Insurance
P.O. Box 5431 Sacramento, CA 95826			¢ 5	,000.00			orm 1099-R		Contracts, etc.
Sacramento, CA 93620			_	Taxable amour			Total distributio	n 📗	Copy 1
PAYER'S TIN	RECIPIENT'S TIN	l .	3	Capital gain (in in box 2a)	cluded	4	Federal income withheld	tax	For State, City, or Local Tax Department
23-8000000	241-00-XXX	<	\$			\$ 7	50.00		
RECIPIENT'S name  Tara E. Torres			5	Employee contri Designated Rot contributions or insurance premi	h	6	Net unrealized appreciation in employer's sec		
			\$			\$			
Street address (including apt. no	.)		7	Distribution code(s)	IRA/ SEP/ SIMPLE	8	Other		
469 Booths Way				1		\$		%	
City or town, state or province, cou	untry, and ZIP or for	eign postal code	9a	Your percentage	of total	9b	Total employee cont	tributions	
SACRAMENTO CA 95826				distribution	%	*			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement	12	o totto toot milimio	ld		State/Payer's st	ate no.	14 State distribution
-	desig. Flour contrib.		\$ 2 \$	50.00		CA	73458421		\$ 5,000.00 \$
Account number (see instructions)		Date of	Ψ 15	Local tax withhe	ld	16	Name of localit	v	17 Local distribution
ricecant names (eee meachens)		payment	\$	Loodi tax Willing			Turno or rooms	,	\$
			\$						\$
Form 1099-R	www.i	rs.gov/Form1099F	?			D	epartment of the T	reasury -	Internal Revenue Service
Pamela Turner							Tara Tori	res	
7832 5 <sup>th</sup> Avenue							469 Boo	ths W	√ay
Sacramento, CA 958	26						Sacrame	nto.	CA 95826
916.555.9898							916.555	•	
TAX ID 32-1234567									

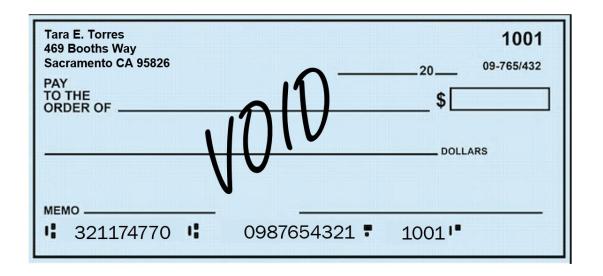
**COST FOR CHILD CARE SERVICES** 

Ryder Torres - \$1,500.00

Paige Torres - \$1,500.00

5135 (REV 10.21.2024) Page 74

\$3,000.00 FOR THE FULL YEAR



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### Exercise 5 – Melissa Cook

- 1. Melissa Cook is in the military
- 2. Her domicile is California
- 3. PCS: Florida 01/01/Last year-04/30/Last year and California 05/01/Last year-current
- 4. Melissa started a surfboard business while in California
  - Name: Extraordinary Surfboards
  - Business Code: 423910 Sporting and Recreational Goods & Supplies
  - She did not have any employees or make any 1099 payments
  - All income and expenses occurred in the last 8 months of the year
  - Total gross receipts: Cash income: \$8,745
  - She sold 11 boards last year for \$795/surfboard (taxes included)
- 5. Business expenses:
  - Business cell phone and internet \$121
  - Advertising \$275
  - Shipping cost \$495
  - Materials to make the surfboards \$3,993
  - Vehicle expenses:
  - Her car was placed into service on 09/17/last year
  - Business miles 180
  - Commuting miles 6,240
  - Other miles 5,680
  - Her car was available off duty
  - Her car is her only vehicle
  - She kept a journal of all her miles
- 6. She lives in a rented apartment off base from 05/01/last year-current
- 7. She made estimated payments:
  - IRS \$250 quarterly (total of 4 payments made)
  - CA \$50 quarterly (total of 4 payments made)



Form <b>13614-C</b> (October 2021)		Int				sury - Interna Qualit		Service view S	Sheet			OMB N 1545-	
You will need:  Tax Information such a Social security cards o Picture ID (such as val	or ITIN letters f	or all perso	ons on yo	our tax i	return. ise.	You are complete.	re respo	nsible for accurate i	1-4 of this forma the informa nformation. lease ask th	tion on yo			
	Volunteer								ghest ethica x@irs.gov	l standard	s.		
Part I - Your Personal Infor	mation (If you a	are filing a j	oint return	, enter	your nam	es in the s	ame ord	er as last y	/ear's return)				
Your first name		M.I.	Last n	ame				В	est contact n	umber		ou a U.S. citi	zen?
MELISSA			COOK					9	16.555.1212		× Ye		No
2. Your spouse's first name		M.I.	Last n	ame				В	est contact n	umber	ls you ☐ Ye		J.S. citizen? No
3. Mailing address						Apt# (	City				State	Z	IP code
621 MIRAMAR DR						3	SACRAN	IENTO			CA		5826
4. Your Date of Birth	5. Your job t	title		6.	Last year	, were you	I:			a. Ful	I-time stud	lent 🔲 Y	es 🗵 No
01/13/1993	MILITARY			b.	Totally ar	nd perman	ently dis	abled [	Yes 🗵 N	o c. Leg	gally blind		es 🗵 No
7. Your spouse's Date of Birth	8. Your spou	use's job titl	е	9.	Last year	, was your	spouse	:		a. Ful	I-time stud	lent 🔲 Y	es 🗌 No
				b.	Totally ar	nd perman	ently dis	abled	Yes 🔲 N	lo c. Leg	gally blind	■ Y	es 🗌 No
10. Can anyone claim you or	your spouse as	a depende	nt?	Yes	× No	☐ Unst	ıre						
11. Have you, your spouse, o	r dependents b	een a victin	of tax rel	 lated ide	entity thef	t or been i	ssued ar	Identity P	rotection PIN	1?			es No
12. Provide an email address	(optional) (this	email addr	ess will no	t be use	ed for con	tacts from	the Inte	mal Reven	ue Service)				
Part II - Marital Status an	1 / / /								,				
1. As of December 31, 2021,	what 🗵 Ne	ever Married	d (Th	nis inclu	des regis	tered dom	estic par	tnerships.	civil unions, o	or other for	mal relatio	nships unde	er state law)
was your marital status?		arried	•			married in		anorompo,	orrii dinono,	or outlot to:		Yes N	
,		arriod			, ,			ny part of	the last six n	onthe of 2			
	□ Di	vorced		•	nal decree		duning a	iny part or	tile last six ii	ionuis oi 2	021!	103	0
		gally Separ				, iaintenanc	o docroo						
					oouse's d		e decree						
	☐ Wi	idowed	16	ar or sp	oouse s a	eaun							
<ol><li>List the names below of:</li></ol>								If ad	Iditional space	e is neede	d check he	ere 🗆 and li	st on page 3
everyone who lived with y				e)				II do					
anyone you supported bu													er Preparer
Name (first, last) Do not enter your name or spouse's name below  (a)	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (S/M)	Student	Totally and Permanenti Disabled (yes/no)	Is this y person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/ her own support? (yes,no,n/a)	Did this person have less than \$4,300 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
, ,	` ` `	` '	` ` `	<u> </u>	1 '	107	1 '	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		., ., .,			
					_							+	+

Check	appr	opriate bo	ox for each question in each section
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
	×		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)
	×		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)
	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)  12. (B) Unemployment Compensation? (Form 1099G)
	X		
	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
	×		2. Contributions or repayments to a retirement account?   IRA (A)   401K (B)   Roth IRA (B)   Other
	×		(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)
			(A) Taxes (State, Real Estate, Personal Property, Sales) (B) Charitable Contributions
	×		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		<ol><li>(A) Expenses related to self-employment income or any other income you received?</li></ol>
	X		8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	and the second second
	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)
	×		3. (A) Adopt a child?
	×		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
	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?
	×		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?
	×		11. (B) Receive Advanced Child Tax Credit payments?

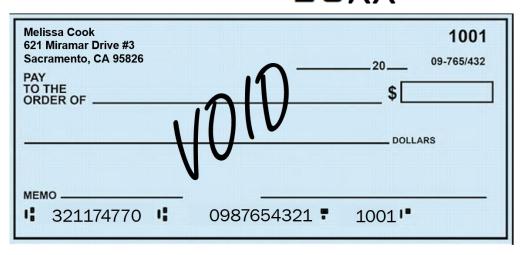
Additional Information and Questions Related to the Preparation of Your Return
1. Would you like to receive written communications from the IRS in a language other than English?   Yes   No If yes, which language?
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:  a. Direct deposit  Yes  No  b. To purchase U.S. Savings Bonds c. To split your refund between different accounts  Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account?
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?
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

55555	a Employee's social security number 322-00-XXXX	OMB No. 154	5-0008			
b Employer identification number (			1 Wa	ges, tips, other compensation	2 Feder	al income tax withheld
84-9990000				30,226.00		2,247.00
c Employer's name, address, and	ZIP code		3 So	cial security wages	4 Social	security tax withheld
DFAS				32,626.00		2,023.00
8899 East 66th Street			5 Me	dicare wages and tips	6 Medic	are tax withheld
Indianapolis, IN 46249-1200				32,626.00		473.00
			7 So	cial security tips	8 Alloca	ted tips
d Control number			9		10 Deper	ndent care benefits
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	<b>12a</b>	2.400.00
Melissa Cook			13 Stat	utory Retirement Third-party	å D	2,400.00
621 Miramar Drive #3				loyee plan sick pay	C	I
Sacramento, CA 95826			14 Oth	<u>x</u>	12c	
			14 Oth	er	C g	I
					12d	
					c a	
f Employee's address and ZIP cod	le				ē	
15 State Employer's state ID num		17 State incon	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax 20 Locality name
CA   80509664	30,226.00	240.00				
	30,220.00					

Form W-2 Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

**50XX** 

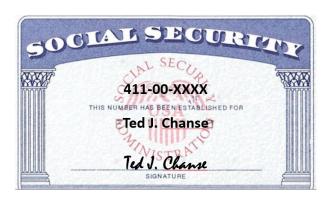
Department of the Treasury-Internal Revenue Service

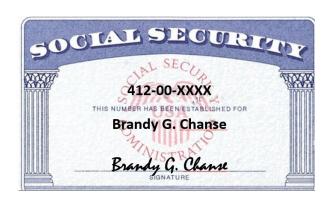


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## Exercise 6 - Ted and Brandy Chanse

- 1. Ted Chanse is in the military
  - His domicile is New York
  - PCS: California all year
- 2. Brandy Chanse is a child care provider
  - Her domicile is California
  - VAEIA or VBTA not elected
- 3. They live in a rented apartment off base
- 4. They have two children:
  - Troy T Chanse born 12/13/2014
  - Darren S Chanse born 12/13/2014
- 5. They provided:
  - The entire cost of maintaining their home
  - All of the support for their children
- 6. Last year's tax return figures:
  - State or Local Tax paid \$510
  - Took the standard deduction
  - State tax withheld \$76,274.00
  - Joint return
- 7. They have a joint owned Texas rental property with rental income of \$21,758
  - Rental Address: 5417 Sand View, Austin, TX 73344
  - Jointly owned by Ted and Brandy Chanse
  - Single family residence
  - Fair rental days: 365
  - Percentage rental: 100%
  - They did not participate in the rental activity
- 8. Rental Expenses
  - Cleaning and maintenance fee: \$500
  - Insurance amount: \$750
  - Management fees: \$1,200
  - Repairs: \$250
  - Taxes paid: \$2,150
  - Utilities paid: \$1,200
- 9. Depreciation information from last year's tax return
  - Description is rental property
  - Asset type: Real property residential rental
  - Date placed in service: 01/01/2016
  - Property cost or basis: \$300,000
  - Percentage of business use was 100%
  - Depreciation method: MACRS 27.5









Form <b>13614-C</b> (October 2021)		Int				ury - Internal Qualit		service view S	heet			OMB Nu 1545-1	
You will need:  • Tax Information such as  • Social security cards or  • Picture ID (such as valid	ITIN letters f	for all perso	ns on yo			You are complete.	e respore te and a	nsible for t accurate in	formation.	tion on yo		Please prov	
			ort unethi	cal beh	avior to t	he IRS, er	nail us a	t <u>wi.voltax</u>	@irs.gov		s.		
Part I – Your Personal Inform	nation (If you a	are filing a j	oint return	, enter y	our name	es in the sa	ame orde	er as last ye	ear's return)				
Your first name		M.I.	Last n						st contact n	umber		ou a U.S. citiz	
TED		J	CHAN						6.555.1212		× Ye		No
2. Your spouse's first name BRANDY		M.I. G	Last no						st contact n 6.555.2121	umber	Is you	r spouse a U	.S. citizen? No
3. Mailing address		U	CHAIN	3E		Apt# C	ity	71	0.333.2121		State		code
3200 GETTY AVE							AN DIE	GO			CA		154
Your Date of Birth	5. Your job t	title		6.	Last year	were you	:			a. Ful	I-time stud	ent Ye	s 🗵 No
07/05/1973	MILITARY/	PETTY OFF	ICER	b. '	Totally an	d permane	ently disa	abled 🔲	Yes 🗵 N	o c. Leg	gally blind	☐ Ye	s 🗵 No
7. Your spouse's Date of Birth	8. Your spor	use's job titl	е	9.1	Last year	, was your	spouse:			a. Ful	I-time stud	ent 🔲 Ye	s 🗵 No
06/08/1974	CHILD CAR	RE PROVIDE	ER	b. '	Totally an	d perman	ently disa	abled	Yes X N	lo c. Leg	gally blind	☐ Ye	s 🗵 No
10. Can anyone claim you or you	our spouse as	a depende	nt?	Yes	× No	☐ Unsu	re						
11. Have you, your spouse, or	dependents b	een a victim	of tax rel	ated ide	ntity theft	or been is	sued an	Identity Pr	otection PIN	1?		☐ Ye	s 🔲 No
12. Provide an email address (	optional) (this	email addre	ess will no	t be use	d for con	tacts from	the Inter	nal Revenu	e Service)				
Part II - Marital Status and	l Household	Informati	on										
1. As of December 31, 2021, w	/hat □ Ne	ever Married	l (Th	is includ	des regist	ered dome	estic part	nerships, c	ivil unions, d	or other for	mal relatio	nships under	state law)
was your marital status?	× Ma	arried	a. If	Yes, Did	l you get	married in	2021?					Yes 🗌 No	)
			b. Di	d you liv	e with yo	ur spouse	during a	ny part of the	he last six m	nonths of 2	021?	Yes 🔲 No	)
	☐ Di	vorced	Da	ate of fin	al decree	:							
	□ Le	gally Separ	ated Da	ate of se	parate m	aintenance	e decree						
	□ W	idowed	Υe	ear of sp	ouse's de	eath							
List the names below of:     everyone who lived with you	ou last year <i>(o</i>	ther than yo	our spouse	e)				If add	litional spac	e is neede	d check he	ere 🗌 and lis	t on page 3
<ul> <li>anyone you supported but</li> </ul>	did not live wi	ith you last y	/ear						To be co	mpleted b	y a Certifi	ed Voluntee	r Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/ her own support?	Did this person have less than \$4,300 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(yes,no,n/a)			(yes/no)
TROY T CHANSE	12/13/2014	SON	12	Y	Y	S	Y	N					
DARREN S CHANSE	12/13/2014	SON	12	Y	Y	S	Y	N					

Check	appr	opriate bo	ox for each question in each section							
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive							
X			(B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?							
	×		2. (A) Tip Income?							
	X		3. (B) Scholarships? (Forms W-2, 1098-T)							
X			<ol> <li>(B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li> </ol>							
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)							
	×		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)							
	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)							
	×		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	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)							
_	_	-	☐ (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.?							
	×		7. (A) Expenses related to self-employment income or any other income you received?							
	×		8. (B) Student loan interest? (Form 1098-E)							
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)							
	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?							
	×		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.)							
	X		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?							
	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?							
	3		(b) reserve restained come ran order payments.							

Additional Information and Questions Related to the Preparation of Your Return
1. Would you like to receive written communications from the IRS in a language other than English?   Yes No If yes, which language?
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:  a. Direct deposit Yes  b. To purchase U.S. Savings Bonds c. To split your refund between different accounts  yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account?
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?
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

you relauve to your interest and/or participation in the INS 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)

		· · · · · · · · · · · · · · · · · · ·				1
55555	a Employee's social security number	OMB No. 154	5-0008			
	411-00-XXXX					
b Employer identification number (	EIN)		1 Wag	es, tips, other compensation	2 Federal income	tax withheld
84-9990000				40,440.00	2,800.00	)
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security t	ax withheld
DFAS				40,440.00	2,507.00	)
8899 East 66th Street			5 Me	dicare wages and tips	6 Medicare tax with	thheld
Indianapolis, IN 46249-1200				40,440.00	586.00	
			7 Soc	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a	
Ted J. Chanse					d e	
3200 Getty Avenue			13 State	tory Retirement Third-party loyee plan sick pay	12b	
San Diego, CA 92154				$\mathbf{X}$	ou l	
			14 Oth		12c	
					9	
					12d	
					9	
f Employee's address and ZIP cod	e					
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA 80509664	40,440.00	0.00				
						T

Form **W-2** Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

55555	a Employee's social security number 412-00-XXXX	OMB No. 154	5-0008						
b Employer identification number (			1 Wag	ges, tips, other com	pensation	2 Fed	eral income ta	x withheld	
89-9990000				8,000.00			300.00		
c Employer's name, address, and	ZIP code		3 Soc	cial security wage	S	4 Social security tax withheld			
Franklin Apartments				8,600.00			496.00		
4239 Handy Way			5 Me	dicare wages and	tips	6 Med	licare tax with	held	
Sacramento, CA 95826				8,600.00		116.00			
			7 Soc	cial security tips		8 Allo	cated tips		
d Control number			9			10 Dep	endent care b	enefits	
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans		12a	600.00		
Brandy G. Chanse			13 State	utory Retirement	Third-party	12b	600.00		
3200 Getty Avenue			emp	loyee plan	sick pay	12b	1		
San Diego, CA 92154			14 Oth	<u>X</u>		12c			
			14 Out	er		9	1		
						12d			
						8			
f Employee's address and ZIP cod	e								
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages	, tips, etc.	19 Local in	ncome tax	20 Locality na	
CA 80509542	8,000.00	30.00							

Form **W-2** Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

55555	412-00-XXXX											
b Employer identification	number (	EIN)			1	Wage	es, tips, other cor	mpensation	2 F	ederal inc	come ta	ax withheld
90-9990000						48,000.00 4,800.00						
c Employer's name, addr	ess, and a	ZIP code			3	Soci	al security wag	es	4 5	Social sec	urity ta	x withheld
Kids R Us Child Care							48,000.00			2,9	76.00	
7325 Florin Road						Med	icare wages an	d tips	6 N	Medicare 1	tax with	held
Sacramento, CA 95826							48,000.00			696	5.00	
,						Soci	al security tips		8 /	Allocated t	tips	
d Control number					9				10 [	Dependen	t care t	benefits
e Employee's first name a	and initial	Last nam	e	Suff.	11	Non	qualified plans		12a			
Brandy G. Chanse									d e			
3200 Getty Avenue					13	Statut	yee plan	Third-party sick pay	12b			
San Diego, CA 92154	ļ.						X		0.0			
					14	Othe	r		12c			
									9 8			
									12d			
									od e			
f Employee's address and												
15 State Employer's star	te ID num	ber	16 State wages, tips, etc.	17 State incor	ne ta	X	18 Local wage	s, tips, etc.	19 Loc	al income	tax	20 Locality name
CA 80509543			48,000.00	480.00								

Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

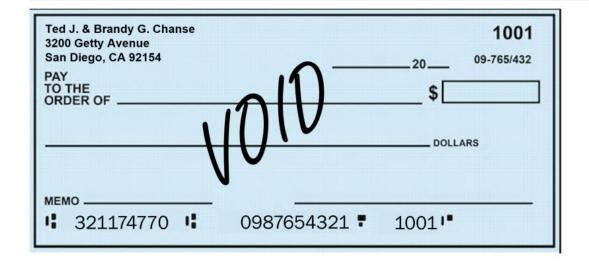
	VOID	CONNE	CIED			_
PAYER'S name, street address, city or foreign postal code, and telephone		, country, ZIP	Payer's RTN (optional)	OM	B No. 1545-0112	]
New York City Bank 75252 Bumble Bee Way		1 Interest income	Interest Income			
Sacramento, CA 95826			\$ 100.00			
			2 Early withdrawal penalty	Copy 1		
PAYER'S TIN	RECIPIENT'S TIN		\$			
30-7123456	412-00-XXXX		3 Interest on U.S. Savings Bor	nds and T	reas. obligations	For State Tax Department
			\$			
RECIPIENT'S name	•		4 Federal income tax withheld	5 Invest	ment expenses	1
Brandy G. Chanse			\$	\$		
Brandy C. Chanse			6 Foreign tax paid	7 Foreign	country or U.S. possession	1
Street address (including apt. no.)			\$			
3200 Getty Avenue			8 Tax-exempt interest	9 Specifi interes	ed private activity bond t	
City or town, state or province, count	ry, and ZIP or foreign pos	tal code	\$	\$		
San Diego, CA 92154			10 Market discount	11 Bond	premium	
		FATCA filing		\$		
		requirement	12 Bond premium on Treasury obligations	13 Bond p	remium on tax-exempt bond	
			\$	\$		
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld
						\$
Form <b>1099-INT</b>			www.irs.gov/Form1099INT	Depar	tment of the Treasury -	Internal Revenue Service

		VOID	CORRE	CTE	D						
PAYER'S name, street address, city or	town, s	state or provinc	ce, country, ZIP	Pay	er's RTN (option	al)	ON	IB No. 1545-0112	I		
or foreign postal code, and telephone of New York City Bank	no.			1 In	terest income		4	20 <b>XX</b>	_	nterest ncome	
75252 Bumble Bee Way									ı	loome	
Sacramento, CA 95826				\$ 34.00 Form <b>1099-INT</b>							
				2 Ea	arly withdrawal p	enalty				Copy 1	
PAYER'S TIN	RECIP	IENT'S TIN		\$						State Tax	
30-7123456	411	00-XXXX			terest on U.S. S	avings Bor	nds and T	reas. obligations		epartment	
				\$							
RECIPIENT'S name					ederal income ta	x withheld		ment expenses			
Ted J. Chanse				\$	oreign tax paid		\$ 7 Foreign	country or U.S. possession			
Street address (including apt. no.)				\$	oreign tax paid		7 Foreign	country or o.o. possession			
3200 Getty Avenue				-	ax-exempt intere	est	9 Specifinteres	ied private activity bond it			
City or town, state or province, country, and ZIP or foreign postal code			\$			\$					
San Diego, CA 92154				_	arket discount		*	premium	İ		
San Diego, CA 92154											
	FATCA filin requiremen		FATCA filing	_			\$				
requierier		12 80	nd premium on Treas	ry obligations		premium on tax-exempt bond					
Account number (see instructions)			\$ 14 To	x-exempt and tax	cradit	\$ 15 State	16 State identification no.	17 State ta	v withhold		
Account number (see instructions)					ond CUSIP no.	credit	13 State	TO State Identification no.	\$	x with ineid	
									\$		
Form 1099-INT				www	.irs.gov/Form10	99INT	Depar	tment of the Treasury -	Internal Rev	enue Service	
		_	_								
		VOID	CO	RRE	CTED				_		
PAYER'S name, street address, city or foreign postal code, and telephore		vn, state or pr	ovince, country	y, ZIP	1 Unemployr	ment comp	ensation	OMB No. 1545-012	0		
or foreign postar code, and telephor	ie iio.							00101		C	Certair
CA DEPARTMENT OF REVEN	IUE				\$			20XX		Gover	nmen
1000 GOVERNMENT HILL					2 State or lo					Pay	ments
SACRAMENTO CA 95831					\$ 64.00			Form <b>1099-G</b>		•	
PAYER'S TIN	T <sub>RE</sub>	CIPIENT'S TII	VI		3 Box 2 amo	unt is for t	av vear	4 Federal income ta	v withheld		
31-9XXXXXX		11-00-XXX			3 BOX 2 dillo	diff is for t	iax year	\$	x with ineit		Copy 1
RECIPIENT'S name					5 RTAA pay	ments		6 Taxable grants		For St	tate Tax
					\$			\$		Dep	artmen
TED J. & BRANDY G. CHANS	TED J. & BRANDY G. CHANSE				7 Agriculture	e paymen	ts	8 Check if box 2 is			
Street address (including apt. no.)					\$			trade or business income			
3200 GETTY AVENUE					9 Market ga	in					
City or town, state or province, country, and ZIP or foreign postal code				)	\$						
San Diego, CA 92154					10a State	10b State	identifica	ation no. 11 State income	tax withheld		
Account number (see instructions)	ccount number (see instructions)			\$							
								\$			
Form <b>1099-G</b>		ww	w.irs.gov/Form	10990	à			Department of the	Treasury -	Internal Reven	ue Servic

MURREL'S AFTER SCHOOL PROGRAM 4821 MATADOR WAY CHULA VISTA, CA 92154 916-444-4444 TAX ID 72-7272727 Ted & Brandy Chanse 3200 Getty Avenue San Diego, CA 92154 916-555-1212

# **COST FOR CHILD CARE SERVICES**

Troy T. Chanse - \$2,000 Darren S. Chanse - \$2,000 \$4,000 FOR THE FULL YEAR

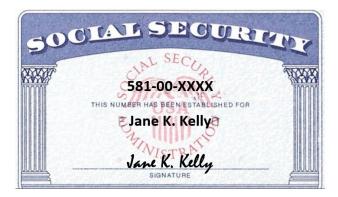


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# Exercise 7 - Jane and Jack Kelly

- 1. Jane Kelly is in the military
  - Her domicile is New Mexico
  - PCS: California all year
- 2. Jack Kelly is in the military
  - His domicile is New Mexico
  - PCS: California, discharged from active duty 06/30/last year
  - He started a second job on 05/01/last year
- 3. They live in a rented apartment all year off base
- 4. Jack paid Alimony
  - Amount: \$4,800 (\$400 per month)
  - Divorcee: Emma Hanson 585-00-XXXX
  - Divorce went final on 01/29/2019

**NOTE:** A nonresident or part-year resident is allowed a partial alimony deduction in the same ratio that California adjusted gross income (without alimony) bears to the total adjusted gross income.





Form 13614-C (October 2021)  Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet											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			You ar comple	e respo	nsible for accurate i	nformation.	tion on yo		Please pro	
	Volunteer								hest ethica x@irs.gov	l standard:	s.		
Part I - Your Personal Inform	nation (If you	are filing a j	oint return	, enter y	our name	es in the s	ame ord	er as last y	ear's return)				
1. Your first name		M.I.	Last n	ame				В	est contact n	umber	Are yo	ou a U.S. citi	zen?
JANE	K	KELL	Y				9	6.555.1212		× Ye	s	No	
<ol><li>Your spouse's first name</li></ol>	M.I.	Last n	ame				В	est contact n	umber		r spouse a l		
JACK		J	KELL	Y				9	6.555.2121		× Ye		No
1.4									State		P code		
1788 KIDDER AVE	I= 14						FAIRFIE	LD		- 5.1	CA		4533
Your Date of Birth	5. Your job t				•	, were you					I-time stud		es 🗵 No
02/04/1972	STAFF SER			_		d perman			Yes 💌 N		gally blind		
7. Your spouse's Date of Birth	li '	,	le		•	, was your	•				I-time stud	_	es 🗵 No
02/02/1973	02/02/1973   SENIOR AIRMAN   b. Totally and permanently disabled □ Yes ☒ No c. Legally blind □ Yes ☒ No												
<ol><li>Can anyone claim you or y</li></ol>	10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure												
11. Have you, your spouse, or	dependents b	een a victin	n of tax rel	lated ide	ntity theft	or been is	ssued ar	Identity P	rotection PIN	۱?			es 🗌 No
12. Provide an email address	(optional) (this	email addr	ess will no	t be use	d for con	tacts from	the Inter	mal Reven	ue Service)				
Part II - Marital Status and	d Household	Informati	ion										
1. As of December 31, 2021, v	what 🔲 Ne	ever Marrie	d (Th	nis inclu	les regist	ered dome	estic par	tnerships,	civil unions,	or other for	mal relatio	nships unde	r state law)
was your marital status?	× Ma	arried	a. If	Yes, Did	you get	married in	2021?					Yes N	0
	_				, ,			nv part of	the last six n	nonths of 20	021?	Yes □ N	0
	□ Di	vorced		•	al decree			′'			_	_	
	□ Le	gally Separ	rated Da	ate of se	parate m	aintenance	e decree						
		idowed			ouse's de								
O List the second below of										_			
<ol> <li>List the names below of:</li> <li>everyone who lived with year</li> </ol>	ou lost voor /o	ther then w	our enouge	-1				If ad	ditional spac	e is neede	d check he	ere 🔲 and lis	st on page 3
anyone you supported but				=)					To be co	mnleted h	v a Cortif	ied Volunte	or Proparer
Name (first, last) Do not enter your	Date of Birth	Relationship	Number of	HE	Resident	Single or	Full-time	Totally and	Is this	Did this	Did this	Did the	Did the
name or spouse's name below (mm/dd/yy) to you (for example: son, daughter, parent, none, etc)					of US, Canada, or Mexico last year (yes/no)	Married as of 12/31/21 (S/M)	Student last year (yes/no)	Permanenti Disabled (yes/no)		person provide more than	person have less than \$4,300 of income? (yes,no,n/a)	taxpayer(s) provide more than 50% of support for	taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	,,	(yes,no,n/a)		, , , , , ,	(yes/no)

Check	appr	opriate bo	ox for each question in each section											
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive											
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?											
	X		2. (A) Tip Income?											
	X		3. (B) Scholarships? (Forms W-2, 1098-T)											
×			<ol> <li>(B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li> </ol>											
	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		B. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?											
	X		. (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		). (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)											
	X		(A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)											
	X		(B) Unemployment Compensation? (Form 1099G)											
	×		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	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											
×			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?											
	×		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]											
	×		10. (B) Receive an Economic Impact Payment (stimulus) in 2021?											
	X		11. (B) Receive Advanced Child Tax Credit payments?											
_														

No If yes, which language?

2. Presidential Election Campaign Fund (If you check a box,	your tax or refund wil	ll not change)				
Check here if you, or your spouse if filing jointly, want \$3 to	go to this fund	☐ You	☐ Spou	se		
3. If you are due a refund, would you like:  a. Direct dep  Yes	osit No	b. To purchas  Yes	e U.S. Savino No	gs Bonds c. To split y	our refund between	different accounts
4. If you have a balance due, would you like to make a paym	ent directly from your	bank account	? 🔲 Yes	■ No		
5. Did you live in an area that was declared a Federal disaste	er area? 🔲 Yes	■ No If	yes, where?			
6. Did you, or your spouse if filing jointly, receive a letter from	the IRS?	Yes	■ No			
Many free tax preparation sites operate by receiving grat this site to apply for these grants or to support continue 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 ■ Pi	refer not to answer
8. Would you say you can read a newspaper or book in Engli	ish?	Very well	■ Well	☐ Not well ☐ Not	otatall 🔲 P	refer not to answer
9. Do you or any member of your household have a disability	? 🗆	Yes	■ No	Prefer not to answer	er	
10. Are you or your spouse a Veteran from the U.S. Armed F 11. Your race?	orces?	Yes	□ No	□ Prefer not to answer	er	
☐ American Indian or Alaska Native ☐ Asian ☐ Blac 12. Your spouse's race?	k or African Americar	n 🗌 Native	Hawaiian or o	ther Pacific Islander	☐ White ☐ Pro	efer not to answer
☐ American Indian or Alaska Native ☐ Asian ☐ Blace	k or African Americar	n 🔲 Native	Hawaiian or o	ther Pacific Islander	■ White ■ Property	efer not to answer
□ No spouse						
13. Your ethnicity?	o Not Hispani	ic or Latino	Prefer not	to answer		
14. Your spouse's ethnicity?	o Not Hispani	ic or Latino	Prefer not	to answer N	o spouse	
Additional comments						
	Privacy Act and Pap	erwork Reducti	on Act Notice			
The Privacy Act of 1974 requires that when we ask for information we tell yo do not receive it, and whether your response is voluntary, required to obtain you relative to your interest and/or participation in the IRS volunteer income volunteer return preparation sites or outreach activities. The information may do not provide the requested information, the IRS may not be able to use yo information requests. The OMB Control Number for this study is 1545-1964.	a benefit, or mandatory. C tax preparation and outrea a also be used to establish ur assistance in these pro Also, if you have any com	Our legal right to as ach programs. The effective controls, grams. The Paper ments regarding the output to the second to th	sk for information information you , send correspon work Reduction / he time estimate:	is 5 U.S.C. 301. We are ask provide may be furnished to dence and recognize volunte Act requires that the IRS disp s associated with this study of	king for this information to others who coordinate a eers. Your response is vo olay an OMB control num	assist us in contacting ctivities and staffing at luntary. However, if you ber on all public

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

	55555	. ,	ial security number 00-XXXX	OMB No. 154	5-00	08					
<b>b</b> Empl	oyer identification number (				1	Wag	es, tips, other compensation	2	Federal income to	ax withheld	
8	4-9990000					29,988.00 1,800.00					
c Empl	oyer's name, address, and	ZIP code			3	3 Social security wages 4 Social security tax withheld					
DFA:					29,988.00 1,859.26						
	) Fast 66 <sup>th</sup> Street				5	Med	dicare wages and tips	6	Medicare tax with	nheld	
	napolis, IN 46249-1200						29,988.00		435.00		
	,				7	Soc	ial security tips	8	Allocated tips		
d Cont	rol number				9			10	Dependent care	benefits	
e Empl	oyee's first name and initial	Last name		Suff.	11	Non	qualified plans	<b>12</b> a	1		
lano	K. Kelly							å			
	Kidder Avenue				13	Statu	tory Retirement Third-party oyee plan sick pay	12b	,		
	ield, CA 94533						$\mathbf{x}$	o d			
	,				14	Othe		120	;		
								8			
								120	1		
								8			
f Emplo	yee's address and ZIP cod	е						9			
15 State	Employer's state ID num	ber 16 S	tate wages, tips, etc.	17 State incon	ne ta	х	18 Local wages, tips, etc.	19 Lo	cal income tax	20 Locality name	
CA	80509664		29,988.00	900.00							
										T	
l											

Form W-2 Wage and Tax
Statement
Copy 1-For State, City, or Local Tax Department

**50XX** 

Department of the Treasury-Internal Revenue Service

22222	a Employee's social security number 582-00-XXXX	OMB No. 154	5-0008					
b Employer identification number (	EIN)		1 Wag	ges, tips, other compensation	2 Fede	ral income tax withheld		
84-9990000				12,500.00	775.00			
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Socia	al security tax withheld		
DFAS				12,500.00		775.00		
8899 East 66th Street			5 Me	dicare wages and tips	6 Medi	care tax withheld		
Indianapolis, IN 46249-1200			12,500.00		181.00			
		7 Soc	cial security tips	8 Alloca	ated tips			
d Control number		9	9 10 Dependent care benefit					
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a			
Jack J. Kelly					o de			
1788 Kidder Avenue			13 State emp	utory Retirement Third-party loyee plan sick pay	12b	-		
Fairfield, CA 94533				<u> </u>	d e			
			<b>14</b> Oth	er	12c	ı		
					a e			
					12d			
f Employee's address and ZIP cod	le				ē			
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inc	come tax 20 Locality name		
CA 80509664	12,500.00	600.00						

Form W-2 Wage and Tax
Statement
Copy 1-For State, City, or Local Tax Department



Department of the Treasury-Internal Revenue Service

55555	a Employee's social security number 582-00-XXXX	OMB No. 154	5-00	08					
b Employer identification number (			1	Wages, tips	, other comper	nsation	2 Fede	eral income to	ax withheld
91-9990000				32,000.00 4,200.00					
c Employer's name, address, and	ZIP code		3	Social sec	urity wages		4 Soci	al security ta	x withheld
Jack Solano Truck Repair				32	,000.00			1,984.00	
2514 Healthy Way			5	Medicare v	wages and tip	S	6 Med	licare tax with	nheld
Sacramento, CA 95826			,000.00			464.00			
	7	Social sec	urity tips		8 Alloc	cated tips			
d Control number	9 10 Dependent care benef						benefits		
e Employee's first name and initial	Last name	Suff.	11	Nonqualifie	ed plans		<b>12a</b>		
Jack J. Kelly			40	Ct-t-t	Retirement T	hird-party	d		
1788 Kidder Avenue			13	Statutory	plan s	ick pay	12b	1	
Fairfield, CA 94533					X		ď		
			14	Other			12c		
							12d		
							G G		
f Employee's address and ZIP cod	e								
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne ta	x 18 Lo	ocal wages, tip	os, etc.	19 Local in	come tax	20 Locality name
CA 80508542	32,000.00	320.00							

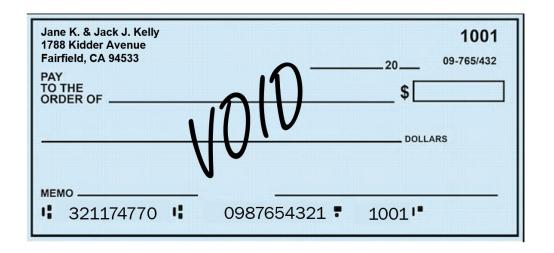
Form **W-2** Wage and Tax Statement

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

7	Π	X	X
	u	Λ	Λ

Department of the Treasury-Internal Revenue Service

	VOID	CORRE	CTED						
PAYER'S name, street address, city o		country, ZIP	Payer's RTN (optional)	ON	IB No. 1545-0112	]			
or foreign postal code, and telephone Travis Credit Union 9351 Legoland Drive Sacramento, CA 95826	9351 Legoland Drive		1 Interest income \$ 300.00						
			2 Early withdrawal penalty			Copy 1			
PAYER'S TIN	RECIPIENT'S TIN		\$						
75-1234567	582-00-XXXX		3 Interest on U.S. Savings Bor	nds and T	reas. obligations	For State Tax Department			
			\$						
RECIPIENT'S name			4 Federal income tax withheld	5 Invest	tment expenses	Ī			
Jack J. & Jane K. Kelly			\$	\$					
Jack J. & Jane K. Keny			6 Foreign tax paid	7 Foreign	country or U.S. possession				
Street address (including apt. no.)			\$						
1788 Kidder Avenue			8 Tax-exempt interest	9 Specifinteres	ied private activity bond st				
City or town, state or province, countr	y, and ZIP or foreign post	tal code	\$	\$					
Fairfield, CA 94533			10 Market discount	11 Bond	l premium				
		FATCA filing	\$	\$					
		requirement	12 Bond premium on Treasury obligations	13 Bond	oremium on tax-exempt bond	Ī			
			\$	\$					
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld			
			DOING COSIF IIO.			\$			
						\$			
Form 1099-INT			www.ire.gov/Form1000INT	Dona	tment of the Treasury	Internal Payanua Sancica			



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### Exercise 8 – Jack and Norma Rankin

- 1. Jack Rankin is in the military
  - His domicile is New Mexico
  - PCS: California all year
- 2. Norma Rankin is in the military
  - Her domicile is California
  - Stationed in California
  - Elects VAEIA for New Mexico
- 3. They have two children in school
  - Alexander Rankin born 01/25/2009
  - Sophia Rankin born 06/19/2010
- 4. They live in base housing and did not itemize last year
- 5. They have a joint owned California rental property
  - Rental Address: 112 Ocean Ave, Sacramento, CA 95826
  - Jointly owned by Jack and Norma Rankin
  - Single family residence
  - Fair rental days: 365
  - Percentage rental: 100%
  - They did not participate in the rental activity
- 6. Rental Expenses
  - Cleaning and maintenance fee: \$500
  - Insurance amount: \$750
  - Management fees: \$1,200
  - Mortgage interest paid: \$6,600
  - Repairs: \$250
  - Taxes paid: \$2,150
  - Utilities paid: \$1,200
- 7. Depreciation information from last year's tax return
  - Description: rental property
  - Asset type: Real property residential rental
  - Date placed in service: 06/01/2012
  - Property cost or basis: \$100,000
  - Percentage of business use: 100%
  - Accumulated depreciation: \$18,180
  - Depreciation method: MACRS 27.5

Note: The figures used for rental property expenses cannot be used as itemized deductions.









Form <b>13614-C</b> (October 2021)		Int		•		sury - Interna Qualit		Service view S	heet			OMB N 1545-	
You will need:  • Tax Information such a  • Social security cards a  • Picture ID (such as val	or ITIN letters f	for all perso	ons on yo	ur tax ur spo	return. use.	You ar comple	e respo	nsible for t accurate ir	nformation.	tion on yo		Please pro	
		To repo	ort unethi	cal bel	havior to	the IRS, er	nail us	at wi.volta		l standard	s.		
Part I - Your Personal Infor	mation (If you	are filing a j	oint return	, enter	your nam	es in the s	ame ord	er as last ye	ear's return)				
Your first name     JACK		M.I.	Last n						est contact n 6.555.1212	umber	Are yo ⋉ Ye	ou a U.S. citi s	zen? No
2. Your spouse's first name NORMA	NORMA											r spouse a l s	J.S. citizen? No
3. Mailing address Apt # City 1145 ALVIN AVE SACRAMENTO										State CA		IP code 5826	
4. Your Date of Birth 05/30/1986	5. Your job to	title			•	, were you nd perman		abled 🔲	Yes 🗵 N		ll-time stud gally blind		es ⋉ No es ⋉ No
7. Your spouse's Date of Birth 8. Your spouse's job title 9. Last year, was your spouse: a. Full-time s								ll-time stud	_	es 🗵 No			
10. Can anyone claim you or your spouse as a dependent?   Yes No Unsure													
11. Have you, your spouse, o	r dependents b	een a victin	n of tax rel	ated id	lentity thef	t or been is	sued ar	Identity Pr	otection PIN	<b>\</b> ?			es 🗌 No
12. Provide an email address	(optional) (this	email addr	ess will no	t be us	sed for con	tacts from	the Inter	mal Revenu	ue Service)				
Part II - Marital Status an	d Household	Informati	on										
As of December 31, 2021, was your marital status?	⊠ Ma	ever Married arried vorced egally Separ idowed	a. If b. Di b. Di Da rated Da	Yes, Di d you li ate of fi ate of s	id you get ive with yo nal decree	married in our spouse e aintenance	2021? during a	any part of t	he last six n			nships unde Yes	0
List the names below of:     everyone who lived with				e)				If add					st on page 3
anyone you supported bu  Name (first lest) Do not enter your	Date of Birth	Relationship	<del></del>	us	Resident	Cinalo or	Full times	Totally and	Is this	Did this	Did this	ed Volunted	Did the
Name (first, last) Do not enter your name or spouse's name below	Citizen (yes/no)	of US,	Single or Married as of 12/31/21 (S/M)	Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	person a qualifying child/relative of any other person? (yes/no)	person provide more than 50% of his/ her own support?	person have less than \$4,300 of income? (yes,no,n/a)	taxpayer(s) provide more than 50% of support for	pay more than half the cost of maintaining a home for this person?			
(a)	(b)	none, etc) (c)	(d)	(e)	(f)	(g)	(h)	(i)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(yes,no,n/a)			(yes/no)
ALEXANDER RANKIN	1/25/2007	SON	12	v	V	S	V	N					

SOPHIA RANKIN

06/19/2008

DAUGHTI

12

Check	Check appropriate box for each question in each section											
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive									
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?									
	X		2. (A) Tip Income?									
	×		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)									
	×		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)									
	×		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)									
	×		12. (B) Unemployment Compensation? (Form 1099G)									
	×		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	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									
			2. Contributions or repayments to a retirement account?   If yes, do you have the recipient's 3001:  Roth IRA (B)  Other									
	X											
	×		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)									
			<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		<ol><li>(A) Expenses related to self-employment income or any other income you received?</li></ol>									
	X		8. (B) Student loan interest? (Form 1098-E)									
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)									
	×		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)									
	×		2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)									
	X		3. (A) Adopt a child?									
	×		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?									
	X		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?									
	X		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?									
Catalog	Catalog Number 52121E www.irs.gov Form <b>13614-C</b> (Rev. 10-2021)											

Additional Information and Questions Related to the Preparation of Your Return									
1. Would you like to receive written communications from the IRS in a language other than English?   Yes   No If yes, which language?									
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)									
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse									
3. If you are due a refund, would you like:  a. Direct deposit  Yes  b. To purchase U.S. Savings Bonds c. To split your refund between different are like to the property of the purchase U.S. Savings Bonds C. To split your refund between different are like to the property of the propert	counts								
4. If you have a balance due, would you like to make a payment directly from your bank account?									
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 us 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 que 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?	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								
☐ No spouse									
13. Your ethnicity? Hispanic or Latino Not Hispanic or Latino Prefer not to answer									
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									

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

55555	a Employee's social security number	OMB No. 1545-0008								
	731-00-XXXX	OWB NO. 154								
b Employer identification number (	1	Wages, tips, other compensation     Federal income tax withheld						ax withheld		
84-9990000	84-9990000								3,424.00	
c Employer's name, address, and	ZIP code		3 Social security wages				4	4 Social security tax withheld		
DFAS			38,712.00					2,400.00		
8899 East 66 <sup>th</sup> Street			5	5 Medicare wages and tips				6 Medicare tax withheld		
Indianapolis, IN 46249-1200				38,712.00				561.00		
			7	Socia	l security ti	ps	8	Alloc	ated tips	
d Control number			9	9 10 Dependent care ben					penefits	
e Employee's first name and initial	Last name	Suff.	11	11 Nonqualified plans 12a						
Jack Rankin							o d			
1145 Alvin Avenue			13	Statuto	ry Retiren ee plan	nent Third-part sick pay	y 12	!b	•	
Sacramento, CA 95826										
,			14 Other 12c							
			8							
							12	d		
					8					
f Employee's address and ZIP cod										
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne ta	ax 1	8 Local wa	ages, tips, etc	. 19 L	ocal in	come tax	20 Locality name
NM 626543217	38,712.00									

**50XX** 

W-2 Wage and Tax Statement

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

Department of the Treasury-Internal Revenue Service

22222	a Employee's social security number 732-00-XXXX	OMB No. 154	5-0008						
b Employer identification number	er (EIN)	1 Wag	ges, tips, other com	pensation	2 Federal income tax withheld				
84-9990000			58,563.00		4,506.00				
c Employer's name, address, an	3 Soc	cial security wage	S	4 Social security tax withheld					
DFAS				60,563.00		3,755.00			
8899 East 66th Street			5 Me	dicare wages and	tips	6 Medi	6 Medicare tax withheld		
Indianapolis, IN 46249-120	00			60,563.00		878.00			
			7 Social security tips			8 Allocated tips			
d Control number			9			10 Dependent care benefits			
e Employee's first name and init  Norma Rankin		nqualified plans		<b>12a</b>	2,000.00	)			
1145 Alvin Avenue Sacramento, CA 95826	13 Statu	utory Retirement plan	Third-party sick pay	12b					
	14 Other			12c					
						12d	'		
				a					
f Employee's address and ZIP o									
15 State Employer's state ID no	umber 16 State wages, tips, etc.		ne tax	18 Local wages	, tips, etc.	19 Local in	come tax	20 Locality nam	
CA 80509664	58,563.00	535.00							

Form W-2 Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

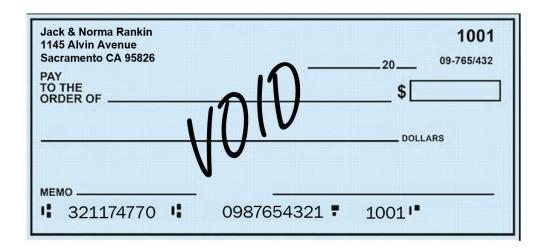
	V	OID CORF	RECTED						
PAYER'S name, street address, cit or foreign postal code, and telepho		e or province, country, Z	IP 1 Rents		OMB No. 1545-0	115			
			\$ 16,800.00		20XX	,	Miscellaneous		
Management Company For Rental Property			2 Royalties			·	Income		
987 Main Street			\$ Form 1099-MISC						
Sacramento, CA 95826			\$				.1		
			3 Other income		4 Federal income \$	e tax withheld			
PAYER'S TIN	RECIPIEN	IT'S TIN	5 Fishing boat proceeds	3	6 Medical and health	h care payment:	Copy 1 For State Tax		
32-6000000						Department			
			\$						
RECIPIENT'S name			7 Nonemployee compens	sation	8 Substitute payr		of		
Jack and Norma Rankin					dividends or int	erest			
Street address (including apt. no.)			\$		\$				
1145 Alvin Avenue			9 Payer made direct sales \$5,000 or more of consi products to a buyer		10 Crop insurance	e proceeds			
City or town, state or province, co	untry, and ZIP	or foreign postal code	(recipient) for resale ►		\$				
Sacramento, CA 95826			11		12				
Account number (see instructions)		FATCA filing	13 Excess golden parach	ute	14 Gross proceed	ls paid to an			
		requirement	payments		attorney				
45- Ocation 400A defende	451-06	4004	\$		\$ 47.01-1-(D		10.01-1-1		
15a Section 409A deferrals	15b Section	on 409A income	16 State tax withheld		17 State/Payer's	state no.	18 State income		
\$	\$		\$		\$				
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign pos Home Lender PO Box 543 Sacramento, CA 95833	*Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	2	No. 1545-1380  XX  orm 1098		Mortgage Interest Statement				
			1 Mortgage interest received f				Сору В		
			\$ 6,600.00				For Payer/		
RECIPIENT'S/LENDER'S TIN	PAYER'S/BOI	RROWER'S TIN	2 Outstanding mortgage principal	3 Mor	tgage origination o	date	Borrower		
	721 00 V	/VV	\$ 291,951.00	(	06/15/2000		information in boxes 1		
	731-00-X	<b>\</b> \\\	4 Refund of overpaid interest	5 Mor	tgage insurance		h 9 and 11 is important nformation and is being		
PAYER'S/BORROWER'S name	PAYER'S/BORROWER'S name			\$			furnished to the IRS. If you are required to file a return, a		
Jack and Norma Rankin			6 Points paid on purchase of p	negl	negligence penalty or other				
			\$			sanction may be imposed on you if the IRS determines that			
Street address (including apt. no.)			7 X If address of property se as PAYER'S/BORROWER'S a		overstated a deduction for this mortgage interest or for				
1145 Alvin Avenue			the address or description is e	ove this r					
City or town, state or province, coun	try, and ZIP or f	oreign postal code	8 Address or description of pre instructions)						
SACRAMENTO CA 95826	10 Other		112 Ocean Ave	you did inter					
9 Number of properties securing the mortgage		TAV.	Sacramento, CA 958	020		you ci	aimed a nondeductible item.		
	\$2,150.00	IAA:					ortgage acquisition		
Account number (see instructions)	72,230.00					date			
Form <b>1098</b>	(Koon for	racorda)	ununu im anu/F1000	D-	portmont of the T	ocum: I-t-	ad Povonue Sende		
1000	(Keep for your r	COUIUS)	www.irs.gov/Form1098	Dep	oaranent of the Tre	asury - miem	al Revenue Service		

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www.irs.gov/Form1098

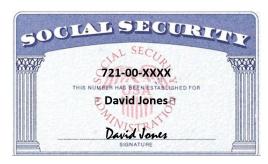
(Keep for your records)

Department of the Treasury - Internal Revenue Service



#### Exercise 9 - David and Estella Jones

- 1. David Jones is in the military
  - His domicile is Florida
  - PCS: California all year
- 2. Estella Jones is a registered nurse
  - Her domicile is Indiana
  - Elects VAEIA for Florida
- 3. They have one child:
  - Isabella Jones born 08/30/2018
  - They paid for her day care
- 4. David has gambling winnings from a casino in California
- 5. They live in a rented house all year off base







Form 13614-C		Int				Sury - Internal		Service View S	hoot				Number 5-1964
You will need:  • Tax Information such a  • Social security cards o  • Picture ID (such as val)	r ITIN letters f	1099, 1098 or all perso	3, 1095. ons on yo	our tax r	eturn.	Please     You are complete.	comple e respon	ete pages for accurate in	4 of this formation.lease ask th	tion on yo		Please pro	ovide
Tiotale ib (Sacinas van		s are traine	ed to prov	vide hig	h quality	service a	nd upho	old the hig	hest ethica x@irs.gov			meer prep	
Part I – Your Personal Inform	mation (If you	are filing a j	oint return	n, enter y	our nam	es in the sa	ame ord	er as last y	ear's return)				
								Are yo	ou a U.S. ci	tizen?			
DAVID		A	JONES	S				91	6.555.1212		ĭ Ye	s [	□ No
2. Your spouse's first name		M.I.	Last n						est contact n	umber			U.S. citizen?
ESTELLA			JONES	S				91	6.555.2121		× Ye		No
3. Mailing address							ity				State		ZIP code
124 GOLDSTONE RD	E Vere leb (	241-		6	Lootwoor		ACRAM	IENTO		o Ful	CA I-time stud		95826 Yes 🗷 No
4. Your Date of Birth	5. Your job t	itte			•	, were you		-61-4	V				_
02/13/1986	MILITARY			_		nd permane			Yes X N		gally blind		Yes ⊠ No
7. Your spouse's Date of Birth			е		•	, was your	•				I-time stud		Yes ⋉ No
03/05/1990	REGISTERE			_		nd permane		abled	Yes 🗵 N	lo c. Leç	gally blind		Yes
10. Can anyone claim you or			-	_ Yes	× No	☐ Unsu							
11. Have you, your spouse, or	r dependents b	een a victin	n of tax re	lated ide	entity thef	t or been is	ssued ar	Identity P	rotection PIN	l?			Yes ⊠ No
12. Provide an email address				t be use	ed for con	tacts from	the Inter	mal Reven	ue Service)				
Part II - Marital Status an	d Household	Informati	on										
1. As of December 31, 2021,	what 🗌 Ne	ever Married	d (Th	nis inclu	des regist	tered dome	estic par	tnerships, o	civil unions,	or other for	mal relatio	nships und	er state law)
was your marital status?	× Ma	arried	a. If	Yes, Did	l you get	married in	2021?					Yes 🗌 l	No
			b. Di	id you liv	e with yo	ur spouse	during a	iny part of	he last six n	nonths of 2	021?	Yes 🗌 l	No
	☐ Di	vorced	Da	ate of fin	al decree	)							
	□ Le	gally Separ	ated Da	ate of se	parate m	aintenance	e decree						
	□ W	idowed	Ye	ear of sp	ouse's de	eath							
2. List the names below of:								If ad	ditional spac	e is neede	d check he	ere 🗆 and	list on page 3
<ul> <li>everyone who lived with y</li> </ul>				e)									
anyone you supported bu													eer Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship	Number of months		Resident of US	Single or Married as	Full-time Student		Is this	Did this person	Did this person	Did the taxpayer(s)	Did the taxpayer(s)
Table of operation visiting below	name or spouse's name below								have less than \$4,300	provide more than 50% of support for	pay more than half the cost of maintaining a home for this		
(a)	(b)	none, etc) (c)	(d)	(e)	(f)	(g)	(h)	(i)	(yes/no)	support? (yes,no,n/a)		,	(yes/no)
ISABELLA JONES	08/30/2018	Daughter	12	Y	Y	S	N	N					

 Catalog Number 52121E
 www.irs.gov
 Form 13614-C (Rev. 10-2021)

Check	appr	opriate bo	ox for each question in each section								
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive								
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?								
	X		2. (A) Tip Income?								
	×		3. (B) Scholarships? (Forms W-2, 1098-T)								
X			<ol> <li>(B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li> </ol>								
	X		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?								
	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)								
	×		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)								
	X		12. (B) Unemployment Compensation? (Form 1099G)								
	X		13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)								
	×		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	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								
	×		<ol><li>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</li></ol>								
	×		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?								
	×		6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?								
	×		<ol><li>(A) Expenses related to self-employment income or any other income you received?</li></ol>								
	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)								
	×		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?								
	×		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?								

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 U You Spouse
3. If you are due a refund, would you like:  a. Direct deposit  Yes  b. To purchase U.S. Savings Bonds c. To split your refund between different accounts  □ Yes  No  □ Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account? 🗵 Yes 🔲 No
5. Did you live in an area that was declared a Federal disaster area?   Yes  No If yes, where?
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
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?   Hispanic or Latino Not Hispanic or Latino Prefer not to answer
14. 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 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 voluntary returns representation and outreach programs. The information you provide may be furnished to others who coordinate activities. The information may also be used to establish effective controls, send correspondence and recognize voluntary. Your response is voluntary. However, if you

Additional Information and Questions Related to the Preparation of Your Return

volunteer texturn preparation is resident of the state of

	a Employee's social security number	T				
55555	721-00-XXXX	OMB No. 154	5-0008			110000000
b Employer identification number (		•	1 Wag	es, tips, other compensation	2 Federal income tax	withheld
84-9990000				38,490.36	3,849.12	
c Employer's name, address, and	ZIP code		3 Soc	ial security wages	4 Social security tax	withheld
DFAS				39,690.36	2,461.00	
8899 East 66th Street			5 Med	ficare wages and tips	6 Medicare tax withh	eld
Indianapolis, IN 46249-1200			7.0	39,690.36	576.00	
			7 500	ial security tips	8 Allocated tips	
d Control number			9		10 Dependent care be	nefits
e Employee's first name and initial	Last name	Suff.	11 Non	qualified plans	12a	
David A. Jones					D 1,200.00	
124 Goldstone Road			13 Statu empk	oyee plan sick pay	12b	
Sacramento, CA 95826				<b>X</b>	1	
			14 Othe	r	12c	
					404	
					12d	
f Employee's address and ZIP cod	ė				:	
15 State Employer's state ID num		17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax 2	20 Locality name
FL 23876597	38,490.36					
W-2 Wage an Statement Copy 1—For State, City, or Local	cal Tax Department		<b>(</b>			
55555	a Employee's social security number	OMB No. 154	5-0008			
b Employer identification number (	722-00-XXXX	0		ges, tips, other compensation	2 Federal income ta	x withheld
34-9991111	(2.1.4)			45,500.38	4,550.00	
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security tax	withheld
High Desert Hospital				45,500.38	2,821.00	
1240 E Street			5 Me	dicare wages and tips	6 Medicare tax with	held
Sacramento, CA 95826				45,500.38	660.00	
			7 Soc	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care b	enefits
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	12a	
Estella Jones			10 0		Code	
124 Goldstone Road			13 State	loyee plan sick pay	12b	
Sacramento, CA 95826				$\mathbf{x}$	d	
			<b>14</b> Oth	er	12c	
					12d	
					C S	
f Employee's address and ZIP cod	le				ě	
15 State Employer's state ID num		. 17 State incor	ne tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA 8235096	45,500.38	2,250.51			455.00	CASDI

Form W-2 Wage and Tax
Statement
Copy 1—For State, City, or Local Tax Department



Department of the Treasury—Internal Revenue Service

	U VOID		CTED			
PAYER'S name, street address, city on ZIP or foreign postal code	r town, province or state,	country, and	1 Reportable winnings	2 Date	won	OMB No. 1545-0238
ZIF or foreign postar code			\$ 10,500.00	1	0/10/Last Year	20XX
LOCAL CASINO			3 Type of wager		ral income tax withheld	Form W-2G
4500 WINNERS CIRCLE			TABLE	\$ 1,	,050.00	Certain
SACRAMENTO, CA 95831			5 Transaction	6 Race		Gambling
			7 Winnings from identical wagers	8 Cash	nier	Winnings
PAYER'S federal identification number	PAYER'S telephone nu	ımber	\$			
92-8526374			9 Winner's taxpayer identification no.	10 Win	ndow	
WINNER'S name			11 First I.D.	12 Sec	cond I.D.	
DAVID JONES			MILITARY ID		IVERS LICENSE	Copy 1
Street address (including apt. no.)			13 State/Payer's state identification no.	14 Sta	te winnings	For State, City,
124 GOLDSTONE ROAD						or Local Tax
			CA 65897589	,	500.00	Department
City or town, province or state, count	ry, and ∠IP or foreign pos	stal code	15 State income tax withheld	16 Loc	al winnings	
SACRAMENTO CA 95826			\$ 105.00	\$		
			17 Local income tax withheld	-	me of locality	
			\$			
Under penalties of perjury, I declare correctly identify me as the recipient						
Signature ►			Date ►			
Form W-2G	www.irs.go	v/FormW2G		Depar	tment of the Treasury -	Internal Revenue Service
-	VOID	CORRE				•
PAYER'S name, street address, city of or foreign postal code, and telephone	r town, state or province,		CTED Payer's RTN (optional)	OM	IB No. 1545-0112	
or foreign postal code, and telephone	r town, state or province,					Interest
or foreign postal code, and telephone USAA Savings Bank	r town, state or province,				B No. 1545-0112	_
or foreign postal code, and telephone  USAA Savings Bank  PO Box 1234	r town, state or province,		Payer's RTN (optional)			_
or foreign postal code, and telephone USAA Savings Bank	r town, state or province,		Payer's RTN (optional)  1 Interest income \$ 68.18	G		_
or foreign postal code, and telephone  USAA Savings Bank  PO Box 1234	r town, state or province,		Payer's RTN (optional)  1 Interest income	G	20 <b>XX</b>	_
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826	r town, state or province,		Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty	G	20 <b>XX</b>	Interest Income
or foreign postal code, and telephone  USAA Savings Bank  PO Box 1234	r town, state or province, no.		Payer's RTN (optional)  1 Interest income \$ 68.18	Fo	20 <b>XX</b> m 1099-INT	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN	r town, state or province, no.		Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty	Fo	20 <b>XX</b> m 1099-INT	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN	r town, state or province, no.		Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor	For	20 <b>XX</b> m 1099-INT	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000	r town, state or province, no.		Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32	For	m 1099-INT	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000  RECIPIENT'S name David and Estella Jones	r town, state or province, no.		Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32	Formula and T	m 1099-INT	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000  RECIPIENT'S name David and Estella Jones Street address (including apt. no.)	r town, state or province, no.		Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32 4 Federal income tax withheld \$ 6 Foreign tax paid \$	Formula and T	mm 1099-INT reas. obligations ment expenses country or U.S. possession	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000  RECIPIENT'S name David and Estella Jones	r town, state or province, no.		Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32 4 Federal income tax withheld \$	Formula and T	rm 1099-INT reas. obligations ment expenses country or U.S. possession ied private activity bond	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000  RECIPIENT'S name David and Estella Jones Street address (including apt. no.)	r town, state or province, no.  RECIPIENT'S TIN 721-00-XXXX	, country, ZIP	Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32 4 Federal income tax withheld \$ 6 Foreign tax paid \$ 8 Tax-exempt interest	Formula and T  5 Invest  7 Foreign  9 Specific interes  \$	rm 1099-INT  reas. obligations  ment expenses  country or U.S. possession  ied private activity bond it	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000  RECIPIENT'S name David and Estella Jones Street address (including apt. no.) 124 Goldstone Road	r town, state or province, no.  RECIPIENT'S TIN 721-00-XXXX	, country, ZIP	Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32 4 Federal income tax withheld \$ 6 Foreign tax paid \$ 8 Tax-exempt interest	Formula and T  5 Invest  7 Foreign  9 Specific interes  \$	rm 1099-INT reas. obligations ment expenses country or U.S. possession ied private activity bond	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000  RECIPIENT'S name David and Estella Jones Street address (including apt. no.) 124 Goldstone Road City or town, state or province, country	r town, state or province, no.  RECIPIENT'S TIN 721-00-XXXX	, country, ZIP	Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32 4 Federal income tax withheld \$ 6 Foreign tax paid \$ 8 Tax-exempt interest  \$ 10 Market discount	Formula and T  5 Invest  7 Foreign  9 Specific interes  \$	rm 1099-INT  reas. obligations  ment expenses  country or U.S. possession  ied private activity bond it	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000  RECIPIENT'S name David and Estella Jones Street address (including apt. no.) 124 Goldstone Road City or town, state or province, country	r town, state or province, no.  RECIPIENT'S TIN 721-00-XXXX	tal code	Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32 4 Federal income tax withheld \$ 6 Foreign tax paid \$ 8 Tax-exempt interest  \$ 10 Market discount	Founds and T  5 Invest \$ 7 Foreign  9 Specific interes \$ 11 Bond	rm 1099-INT reas. obligations ment expenses country or U.S. possession fed private activity bond it	Income Copy 1 For State Tax
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000  RECIPIENT'S name David and Estella Jones Street address (including apt. no.) 124 Goldstone Road City or town, state or province, country	r town, state or province, no.  RECIPIENT'S TIN 721-00-XXXX	tal code	Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32 4 Federal income tax withheld \$ 6 Foreign tax paid \$ 8 Tax-exempt interest  \$ 10 Market discount  \$ 12 Bond premium on Treasury obligations \$	Formulation of the state of the	rm 1099-INT reas. obligations ment expenses country or U.S. possession ded private activity bond it	Copy 1 For State Tax Department
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000  RECIPIENT'S name David and Estella Jones Street address (including apt. no.) 124 Goldstone Road City or town, state or province, country	r town, state or province, no.  RECIPIENT'S TIN 721-00-XXXX	tal code	Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32 4 Federal income tax withheld \$ 6 Foreign tax paid \$ 8 Tax-exempt interest  \$ 10 Market discount  \$ 12 Bond premium on Treasury obligations	Food sand T S Invest \$ 7 Foreign 9 Specific interes \$ 11 Bond \$ 13 Bond p	rm 1099-INT reas. obligations ment expenses country or U.S. possession ded private activity bond it	Copy 1 For State Tax Department
or foreign postal code, and telephone USAA Savings Bank PO Box 1234 Sacramento, CA 95826  PAYER'S TIN 45-2283000  RECIPIENT'S name David and Estella Jones Street address (including apt. no.) 124 Goldstone Road City or town, state or province, country Sacramento, CA 95826	r town, state or province, no.  RECIPIENT'S TIN 721-00-XXXX	tal code	Payer's RTN (optional)  1 Interest income  \$ 68.18 2 Early withdrawal penalty  \$ 3 Interest on U.S. Savings Bor  \$ 75.32 4 Federal income tax withheld \$ 6 Foreign tax paid \$ 8 Tax-exempt interest  \$ 10 Market discount  \$ 12 Bond premium on Treasury obligations \$ 14 Tax-exempt and tax credit	Formulation of the state of the	rm 1099-INT reas. obligations ment expenses country or U.S. possession ded private activity bond it	Copy 1 For State Tax Department

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www.irs.gov/Form1099INT

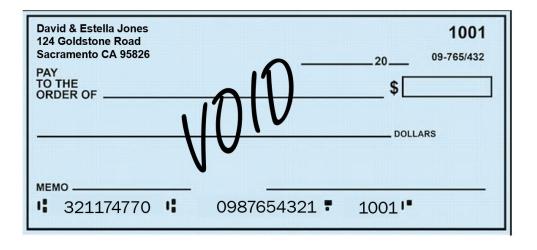
Department of the Treasury - Internal Revenue Service

LOCAL CHILD CARE CENTER 3200 FUN STREET SACRAMENTO CA 95826 916.555.9898 TAX ID 94-9876543 Mr. and Mrs. Jones 124 Goldstone Road Sacramento, CA 95826 916.555.1212

#### **COST FOR CHILD CARE SERVICES**

Isabella Jones - \$3,200

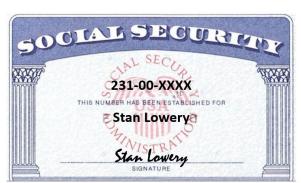
\$3,200 FOR THE FULL YEAR

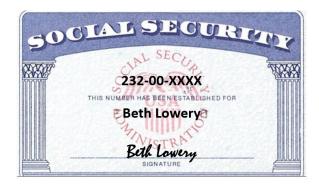


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# Exercise 10 – Stan and Beth Lowery

- 1. Stan Lowery is in the military
  - His domicile is Texas
  - PCS: California all year
- 2. Beth Lowery is a teacher
  - Her domicile is California
- 3. They have a daughter
  - Christine Lowery born 02/04/2003
  - Full time college student
  - Second year
  - Never convicted of a crime
  - She comes home for winter and summer break
  - She works part-time and made \$8,643 last year
- 4. Last year's tax return figures:
  - State and local tax paid: \$705
    Itemized deductions: \$27,770
    State tax withheld: \$68,295
    Sales tax deduction: \$541
  - Joint return
- 5. Stan received:
  - BAH: \$18,144BAS: \$4,400
- 6. They do not have financial interest or a trust in a foreign country
- 7. They live in their owned house off base







Form <b>13614-C</b> (October 2021)		Int				ury - Interna Quali		Service View S	heet			OMB N 1545-	
You will need:  • Tax Information such a  • Social security cards o  • Picture ID (such as vali	r ITIN letters f	for all person	ons on yo	our tax r	eturn.	You as compl	re responence re	nsible for t accurate in	formation.	tion on yo		Please pro	
	Volunteer							old the hig at <u>wi.volta</u>	hest ethica @irs.gov	l standard	S.		
Part I - Your Personal Inform	nation (If you	are filing a j	oint return	, enter y	our name	es in the s	ame ord	er as last ye	ear's return)				
Your first name	M.I.	Last n						est contact n 6.555.1212	umber	Are yo	ou a U.S. citi	izen?	
STAN  2. Your spouse's first name BETH		M.I.	LOWE Last n	ame				Ве	est contact n 6.555.2121	umber		r spouse a l	J.S. citizen?
3. Mailing address 1892 2ND STREET			LOWI	SIC I			City SACRAM		0.555.2121		State	Z	IP code 5826
4. Your Date of Birth	5. Your job t	title		6.	Last vear	, were you		IENTO		a. Ful	I-time stud		es 🗵 No
03/20/1974	MILITARY				•	d perman		abled 🔲	Yes 🗷 N		gally blind		es 🗵 No
7. Your spouse's Date of Birth	8. Your spor	use's job tit	е	9.	Last year	, was you	spouse:			a. Ful	I-time stud	lent 🔲 Y	es 🗵 No
05/31/1971	TEACHER			b.	Totally an	d perman	ently disa	abled	Yes X N	lo c. Leg	gally blind		es 🗵 No
10. Can anyone claim you or y	our spouse as	a depende	nt? [	Yes	× No	Unsi	ıre						
11. Have you, your spouse, or	dependents b	een a victin	n of tax rel	lated ide	entity thef	or been i	ssued an	Identity Pr	otection PIN	۱?			es 🗵 No
12. Provide an email address	(optional) (this	email addr	ess will no	t be use	ed for con	tacts from	the Inter	mal Revent	ie Service)				
Part II - Marital Status and	d Household	Informati	on						,				
As of December 31, 2021, v     was your marital status?	_	ever Married arried	a. lf	Yes, Did	l you get	married in	2021?					nships unde Yes 🔲 N	0
	= 5			•	e with yo al decree		during a	iny part of t	he last six n	nonths of 2	021?	Yes N	0
	_	vorced					- d						
		egally Separ idowed			parate m ouse's de	aintenanc eath	e decree			_			
List the names below of:     • everyone who lived with y	ou last vear <i>(o</i>	ther than vo	our spouse	e)				If add	ditional space	e is neede	d check he	ere 🗌 and li	st on page 3
· anyone you supported but				,					To be co	mpleted b	y a Certifi	ed Volunte	er Preparer
Name (first, last) Do not enter your	Date of Birth	Relationship			Resident	Single or	Full-time		Is this	Did this	Did this	Did the	Did the
name or spouse's name below  (a)	(mm/dd/yy)	to you (for example: son, daughter, parent, none, etc) (c)	months lived in your home last year (d)	Citizen (yes/no)	of US, Canada, or Mexico last year (yes/no)	Married as of 12/31/21 (S/M)	Student last year (yes/no)	Permanently Disabled (yes/no)	person a qualifying child/relative of any other person? (yes/no)	person provide more than 50% of his/ her own support? (yes,no,n/a)	of income?	taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
CHRISTINE LOWERY	02/04/2002	Daughter	12	Y	Y	S	Y	N					

Check	appr	opriate bo	ox for each question in each section							
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive							
X			(B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?							
	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)							
×			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?							
	×		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)							
	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			<ol><li>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</li></ol>							
×			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		<ol><li>(A) Expenses related to self-employment income or any other income you received?</li></ol>							
	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		<ol><li>(A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)</li></ol>							
	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]							
×			10. (B) Receive an Economic Impact Payment (stimulus) in 2021?							
	X		11. (B) Receive Advanced Child Tax Credit payments?							

1. Would you like to receive written communications from the IRS in a language other than English?   Yes No If yes, which language?
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:  a. Direct deposit  Yes  b. To purchase U.S. Savings Bonds c. To split your refund between different accounts  Dyes  No  No
4. If you have a balance due, would you like to make a payment directly from your bank account? 🗵 Yes 🔲 No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☑ No Ⅱ fyes, where?
6. 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 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?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer
14. 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 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

Additional Information and Questions Related to the Preparation of Your Return

22222	a Employee's social security number 231-00-XXXX	OMB No. 154	5-0008				
b Employer identification number (			1 Wag	ges, tips, other compensation	2 Feder	al income tax withheld	
84-9990000				22,962.13		3,967.20	
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Socia	security tax withheld	
DFAS				68,886.23	4,271.00		
8899 East 66 <sup>th</sup> Street			5 Me	dicare wages and tips	6 Medic	are tax withheld	
Indianapolis, IN 46249-1200				68,886.23		999.00	
			7 Soc	cial security tips	8 Alloca	ited tips	
d Control number			9		10 Deper	ndent care benefits	
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a		
Stan R. Lowery					a Q	45,924.10	
1892 2 <sup>nd</sup> Street			13 State emp	loyee plan sick pay	12b		
Sacramento, CA 95826				X	od e		
			14 Oth	er	12c	ı	
					å		
					12d	I	
f Employee's address and ZIP cod	_				a e		
,							
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax 20 Locality nar	
тх							
1							

Form W-2 Wage and Tax
Statement
Copy 1-For State, City, or Local Tax Department

**50XX** 

Department of the Treasury-Internal Revenue Service

25555	a Employee's social security number 231-00-XXXX	OMB No. 154	5-0008			
b Employer identification number (	(EIN)	•	1 Wag	ges, tips, other compensation	2 Federal income	tax withheld
45-2283795				6,285.00	1,322.00	)
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social security t	ax withheld
Local Concrete Company				8,532.00	1,452.00	)
1297 Market Street			5 Me	5 Medicare wages and tips 6 Medicare tax withheld		
Sacramento, CA 95826				8,532.00	586.00	
			7 Soc	cial security tips	8 Allocated tips	
d Control number			9		10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a	
Stan R. Lowery					o d	
1892 2 <sup>nd</sup> Street			13 State emp	loyee plan sick pay	12b	
Sacramento, CA 95826				X	o d	
			<b>14</b> Oth	er	12c	
					d	
					12d	
4.5					a	
f Employee's address and ZIP cod		147.00	L	I do I		100 1 15
15 State Employer's state ID num			ne tax	18 Local wages, tips, etc.		20 Locality name
CA 120005601	6,285.00	75.00			626.00	CASDI

Form W-2 Wage and Tax Statement Copy 1-For State, City, or Local Tax Department



Department of the Treasury-Internal Revenue Service

etc. 17 State ir 1,154.	Suff. 11 13 14	3 Statutory employee 4 Other	Retirement Third-part sick pay	12a 0 d 12b 0 d 12c 0 d 12d 0 d 2 d 12d 0 d 2 d 12d 0 d 0 d 0 d 0 d 0 d 0 d 0 d 0 d 0 d 0	D   3,240.00					
tc. <b>17</b> State in	Suff. 11	1 Nonqua 3 Statutory employee 4 Other	Retirement Third-part sick pay	12a C o o o o o o o o o o o o o o o o o o o	D   3,240.00	0				
tc. <b>17</b> State in	Suff. 11	1 Nonqua 3 Statutory employee 4 Other	Retirement Third-part sick pay	12a C o o o o o o o o o o o o o o o o o o o	D   3,240.00	0				
	13 14	1 Nonqua 3 Statutory employee 4 Other	Retirement Third-part sick pay	12a C o o o o o o o o o o o o o o o o o o o	D   3,240.00	0				
s	Suff. 11	1 Nonqua 3 Statutory employee	Retirement Third-part	12a C d d d d d d d d d d d d d d d d d d d	•					
s	Suff. 11	1 Nonqua 3 Statutory employee	Retirement Third-part	12a C c c d d d d d d d d d d d d d d d d d	•					
S	Suff. 11	1 Nonqua	Retirement Third-part	12a C 2 2 4 12b	•					
S	Suff. 11	1 Nonqua	Retirement Third-part	<b>12a</b>	•					
S			alified plans	12a	•					
	9	9		10 D	Dependent care	benefits				
d Control number					10 Dependent care benefits					
	7		71,484.42 security tips	8 A	Allocated tips					
632 N. 17 <sup>th</sup> Avenue Sacramento, CA 95826					nedicare tax wit 1,037.00					
	_		71,484.42 re wages and tips		4,432.00 6 Medicare tax withheld					
	3	3 Social s	security wages	4 S	Social security ta	x withheld				
34-9945777 c Employer's name, address, and ZIP code										
		68,244.42 3,030.07				ax withheld				
	1	1 Wages, t	tips, other compensation	1 2 F	1 Wages, tips, other compensation 2 Federal income tax withheld					
				60 244 42	· · · · · · · · · · · · · · · · · · ·					

	VOID	CORRE	CTED			
PAYER'S name, street address, city o or foreign postal code, and telephone		, country, ZIP	Payer's RTN (optional)	ON	IB No. 1545-0112	
USAA Savings Bank PO Box 1234	no.		1 Interest income	0	20 <b>XX</b>	Interest Income
Sacramento, CA 95826			\$ 450.00	Fo	rm <b>1099-INT</b>	
			2 Early withdrawal penalty	Copy 1		
PAYER'S TIN	RECIPIENT'S TIN		\$			<b>.</b>
45-2283000	231-00-XXXX		3 Interest on U.S. Savings Bor	nds and T	reas. obligations	For State Tax Department
			\$			
RECIPIENT'S name			4 Federal income tax withheld	5 Invest	ment expenses	
Stan Lowery			\$	\$		
,			6 Foreign tax paid	7 Foreign	country or U.S. possession	
Street address (including apt. no.)			\$			
1892 2 <sup>nd</sup> Street			8 Tax-exempt interest	9 Specifinteres	ied private activity bond t	
City or town, state or province, countr	y, and ZIP or foreign pos	tal code	\$	\$		
Sacramento, CA 95826			10 Market discount	11 Bond	premium	
		FATCA filing	\$	\$		
		requirement	12 Bond premium on Treasury obligations	13 Bond p	remium on tax-exempt bond	Ī
			\$	\$		
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld \$
						\$
Form 1099-INT			www.irs.gov/Form1099INT	Depar	tment of the Treasury -	Internal Revenue Service

	□ VOID □	CORRE	CTED				
PAYER'S name, street address, city			Payer's RTN (optional)	OMB No. 1545-0112			
or foreign postal code, and telephon USAA Savings Bank	e no.			20 <b>XX</b>	Interest		
PO Box 1234 Sacramento, CA 95826			1 Interest income		Income		
Sacramento, CA 93626			\$ 1,572.00	Form <b>1099-INT</b>			
			2 Early withdrawal penalty		Copy 1		
PAYER'S TIN	RECIPIENT'S TIN		\$		For State Tax		
45-2283000	232-00-XXXX		3 Interest on U.S. Savings Bo	onds and Treas. obligations	Department		
			\$ 146.00				
RECIPIENT'S name			4 Federal income tax withhel				
Beth Lowery			\$	\$			
Observation of the contract of			6 Foreign tax paid	7 Foreign country or U.S. possess	sion		
Street address (including apt. no.)			\$ Tay exempt interest	Specified private activity bond			
1892 2 <sup>nd</sup> Street			8 Tax-exempt interest	interest			
City or town, state or province, coun	try, and ZIP or foreign pos	tal code	\$	\$			
Sacramento, CA 95826			10 Market discount	11 Bond premium			
		FATCA filing	7	\$			
		requirement	12 Bond premium on Treasury obligation		ond		
			\$	\$			
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.	15 State 16 State identification	\$		
4000 INIT					\$		
Form 1099-INT			www.irs.gov/Form1099INT	Department of the Treasu	ry - Internal Revenue Service		
			CTED (if checked)				
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post			*Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount	OMB No. 1545-1380	Mortgage		
Home Lender			and the cost and value of the secured property may apply. Also,	20XX	Interest		
PO Box 543			you may only deduct interest to the extent it was incurred by you,		Statement		
Sacramento, CA 95833			actually paid by you, and not reimbursed by another person.	Form 1098			
			1 Mortgage interest received for		Сору В		
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S	TIN	\$ 20,951.00 2 Outstanding mortgage	O Mantagan adalastica data	For Payer/ Borrower		
NEOF EN GENERA IN			principal \$ 331,751.00	3 Mortgage origination date 08/02/2006	The information in boxes 1		
	321-00-XXXX		4 Refund of overpaid	5 Mortgage insurance	through 9 and 11 is important tax information and is being		
PAYER'S/BORROWER'S name			interest \$	\$	furnished to the IRS. If you are required to file a return, a		
Stan and Beth Lowery			6 Points paid on purchase of p	orincipal residence	negligence penalty or other sanction may be imposed on you if the IRS determines that		
Street address (including apt. no.)			7 X If address of property securing mortgage is the same an underpayment of as PAYER'S/BORROWER'S address, the box is checked, or results because				

5135 (REV 10.21.2024) Page 123

instructions)

the address or description is entered in box 8.

8 Address or description of property securing mortgage (see

1892 2<sup>nd</sup> Street

mortgage

SACRAMENTO CA 95826

Account number (see instructions)

9 Number of properties securing the 10 Other

City or town, state or province, country, and ZIP or foreign postal code

PROPERTY TAX:

6,454.00

overstated a deduction for this mortgage interest or for

these points, reported in

boxes 1 and 6; or because

you didn't report the refund of interest (box 4); or because

you claimed a nondeductible

11 Mortgage acquisition

date

	VOID CORRE	CTED			_	
PAYER'S name, street address, city o or foreign postal code, and telephone		1 Unemploy	ment compensation	OMB No. 1545-0120		Certain
CA DEPARTMENT OF REVENUE  1000 GOVERNMENT HILL  SACRAMENTO CA 95831			ocal income tax redits, or offsets	20XX		Government Payments
		\$ 691.00		Form <b>1099-G</b>		
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amo	3 Box 2 amount is for tax year 4		withheld	Conv 1
31-9XXXXXX	321-00-XXXX			\$		Copy 1
RECIPIENT'S name		5 RTAA pay	ments	6 Taxable grants		For State Tax
STAN AND BETH LOWERY		\$		\$		Department
STAN AND BETH LOWERY		7 Agricultur	e payments	8 Check if box 2 is		
Street address (including apt. no.)		\$		trade or business income	<b>•</b>	
1892 2 <sup>ND</sup> STREET		9 Market ga	in			
City or town, state or province, countr	y, and ZIP or foreign postal code	\$				
SACRAMENTO, CA 95826		10a State	10b State identifica	ation no. 11 State income ta	ax withheld	
Account number (see instructions)				\$		
				\$		

Form **1099-G** 

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

#### CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number  American River College 999 College Blvd. Merced, CA 95340  Filer's employer identification no.  STUDENT'S TIN 233-00-XXXX  STUDENT'S name  Christine Lowery  Street address (including apt. no.)  Street address (including ap				HE	CIED				
Statement		qualified tuition and relat	ted	OMB No. 1545-1574					
Statement Merced, CA 95340  Form 1098-T  FILER'S employer identification no. 46-9528549  STUDENT'S name  Christine Lowery  Street address (including apt. no.)  Street address (including apt. no.)  1892 2nd Street  City or town, state or province, country, and ZIP or foreign postal code  Sacramento, CA 95826  Service Provider/Acct. No. (see instr.)  STUDENT'S TIN  3  Copy B For Student  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the surprepare or use it to the tax prepare or use it	American River College				\$ 9,300.00		୭ <b>⋒</b> ¥¥		Tuition
FILER'S employer identification no. 46-9528549 233-00-XXXX   STUDENT'S name  Christine Lowery  Street address (including apt. no.)  1892 2nd Street  City or town, state or province, country, and ZIP or foreign postal code  Sacramento, CA 95826  Service Provider/Acct. No. (see instr.)  STUDENT'S TIN  23  Copy B For Student  5 Scholarships or grants prior year  5 Scholarships or grants prior year  7 Checked if the amount in box 1 includes amounts for an academic period beginning January— March 2020  10 Ins. contract reimb./refund  10 Ins. contract reimb./refund  10 Ins. contract reimb./refund  10 Ins. contract reimb./refund					2				Statement
FILER'S employer identification no.  46-9528549  STUDENT'S name  Christine Lowery  Street address (including apt. no.)  1892 2 <sup>nd</sup> Street  City or town, state or province, country, and ZIP or foreign postal code  Sacramento, CA 95826  Service Provider/Acct. No. (see instr.)  STUDENT'S TIN  23  Copy B  For Student  This is important tax information and is being furnished to the IRS. This form such complete Form 8863 to claim education credits. Give it to the tax preparer or use it to the tax preparer or use it to the tax preparer or use it to the tax prepare or use it to prepare the tax return.	Merced, CA 95340								
46-9528549  233-00-XXXX  STUDENT'S name  4 Adjustments made for a prior year  5 Scholarships or grants							Form 1098-T		
STUDENT'S name  Christine Lowery  Street address (including apt. no.)  Street address (including apt. no.)  1892 2 <sup>nd</sup> Street  City or town, state or province, country, and ZIP or foreign postal code  Sacramento, CA 95826  Service Provider/Acct. No. (see instr.)  4 Adjustments made for a prior year  5 Scholarships or grants  6 Adjustments to scholarships or grants for a prior year  7 Checked if the amount in box 1 includes amounts for an academic period beginning January— March 2020  Adjustments made for a prior year  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax prepare or use it to the tax prepare or use it to the tax prepare or use it to prepare the tax return.	FILER'S employer identification no.	STUDEN	NT'S TIN		3				Copy B
Christine Lowery  \$ 5,000.00  Street address (including apt. no.)  1892 2 <sup>nd</sup> Street  City or town, state or province, country, and ZIP or foreign postal code  Sacramento, CA 95826  Service Provider/Acct. No. (see instr.)  \$ 6,000.00  \$ 6 Adjustments to scholarships or grants for a prior year  \$ 7 Checked if the amount in box 1 includes amounts for an academic period beginning January— March 2020  This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to the tax preparer or use it to prepare the tax return.	46-9528549	233-0	0-XXXX						For Student
Christine Lowery  Street address (including apt. no.)  Street address (including apt. no.)  1892 2 <sup>nd</sup> Street  City or town, state or province, country, and ZIP or foreign postal code  Sacramento, CA 95826  Service Provider/Acct. No. (see instr.)  Street address (including apt. no.)  6 Adjustments to scholarships or grants for a prior year  7 Checked if the amount in box 1 includes amounts for an academic period beginning January— March 2020  March 2020  10 Ins. contract reimb./refund  tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.	STUDENT'S name						5 Scholarships or gran	nts	
Street address (including apt. no.)  1892 2nd Street  City or town, state or province, country, and ZIP or foreign postal code  Sacramento, CA 95826  Service Provider/Acct. No. (see instr.)  \$ 6 Adjustments to scholarships or grants for a prior year amounts for an academic period beginning January— March 2020  10 Ins. contract reimb./refund  \$ 6,000.00  and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the capture in box 1 includes amounts for an academic period beginning January— March 2020  10 Ins. contract reimb./refund  10 Ins. contract reimb./refund	Christina Lowery				prior year				
Street address (including apt. no.)  1892 2nd Street  City or town, state or province, country, and ZIP or foreign postal code  Sacramento, CA 95826  Service Provider/Acct. No. (see instr.)  8 Check if at least  7 Checked if the amount in box 1 includes amounts for an academic period beginning January— March 2020  10 Ins. contract reimb./refund  10 Ins. contract reimb./refund  10 Ins. contract reimb./refund	Christine Lowery				\$	\$ 6,000.00	and is being		
1892 2 <sup>nd</sup> Street  City or town, state or province, country, and ZIP or foreign postal code  Sacramento, CA 95826  Service Provider/Acct. No. (see instr.)  8 Check if at least  9 Checked if a graduate  In Dox 1 includes amounts for an academic period beginning January—March 2020  March 2020  10 Ins. contract reimb./refund  10 Ins. contract reimb./refund  prepare the tax return.	Street address (including apt. no.)							ınt	
City or town, state or province, country, and ZIP or foreign postal code  Sacramento, CA 95826  Service Provider/Acct. No. (see instr.)  8 Check if at least  9 Checked if a graduate  10 Ins. contract reimb./refund  10 Ins. contract reimb./refund	1892 2 <sup>nd</sup> Street								must be used to
Sacramento, CA 95826 \$ March 2020 credits. Give it to the tax preparer or use it to prepare the tax return.	City or town, state or province, country, and ZIP or foreign postal code				lor a prior year				
Service Provider/Acct. No. (see instr.)  8 Check if at least  9 Checked if a graduate  10 inst. contract reimb./refund  prepare the tax return.	Sacramento, CA 95826			\$				credits. Give it to the	
	Service Provider/Acct. No. (see instr.) 8 Check if at least		9 Checked if a graduate		10 lns. contract reimb.	/refund			
			half-time student	[X]	student		\$		pp

Form 1098-T

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service







# VEHICLE REGISTRATION RENEWAL NOTICE

VIN	MAKE	YR	BODY TYPE	LICENSE PLATE
6245FF26865135846	ΤΟΥΟΤΔ	1987	PH	2252222

AMOUNT DUE	DUE DATE
\$108	12/02/XX

#### To renew, just provide:



#### Renewal Fees



RENEW VIA INTERNET
OR TELEPHONE
VISIT WWW.DMV.CA.GOV or
CALL 1-800-921-1117

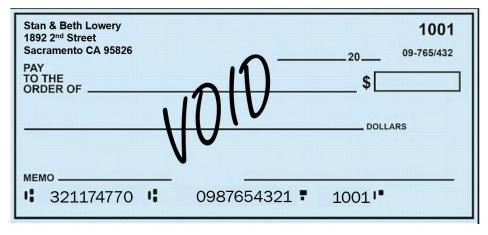


Return by Mail

FEES	
REGISTRATION FEE	\$40
LICENSE FEE (May be an income tax deduction)	\$34
WEIGHT FEE	\$24
SPECIAL PLATE FEE	\$0
COUNTY/DISTRICT FEES	\$10
OWNER RESPONSIBILITY FEE	\$0

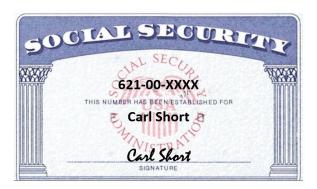
# Please list the items you donated to Goodwill in the space below (i.e. number of bags of clothing, boxes of housewares, furniture, computer items, etc.) You may attach your own list. Merchandise MISC- Clothes, furniture, shoes, books, toys Thank you for supporting our mission! Goodwill empowers people with disadvantages and different abilities to earn and keep employment through individualized programs and services. Name: The Lowerys Address: 1892 2nd Street State/Zip: \_CA 95826 City: Sacramento Save this receipt for tax purposes. EIN This receipt is the only record of your tax deductible donation. No goods or services were provided to the donor by Goodwill in exchange for this donation. **Goodwill Associate Record** Location: \_ Associate Name: \_

	DONATION RECEIPT
	Receipt No. 684321
	Donated By: The Lowerys
	Street Address: 1892 2nd Street
	City: Sacramento State: CA ZIP: 95826
	Date of Donation: Multiple Donations
<b>/ T</b> \	Donation Value: \$490.00
Sacramento Church	Description of donation:
123 Holy Way Sacramento, CA	Cash
95826	
	Authorized signature: <u>Matthew Apostle</u>
Thank	you for your generosity. We appreciate your support!

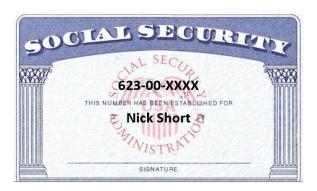


#### Exercise 11 - Carl Short

- 1. Carl Short is in the military
  - His domicile is Georgia
  - PCS: California all year
- 2. Nancy Short is a manager
  - Her domicile is Georgia
- 3. They have one child:
  - Nick Short born 03/20/2011
- 4. Carl works weekends at the local golf course as an instructor
- 5. Carl was previously divorced and per the divorce decree annually he pays:
  - Alimony: \$6,000
  - Child support: \$3,000 (Carl Jr.)
  - Divorcee: Betsy Short 624-00-XXXX
  - Divorce went final on 11/01/2015
  - Divorce modified on 02/08/2019
- 6. They live in a rented apartment all year off base







Form 13614-C		Int			t of the Treas	•		Service View S	hoot				Number -1964
(October 2021)			ane/iii	IGI V	iew &							1040	-1004
You will need: Tax Information such a Social security cards o Picture ID (such as vali	r ITIN letters f	for all pers	ons on yo	our tax ur spo	return. use.	You a comp	re respo	nsible for t	-4 of this formation. ease ask the	tion on yo			
	Volunteer							old the hig at <u>wi.volta</u> :	hest ethica x@irs.gov	l standard	s.		
Part I - Your Personal Inform	mation (If you	are filing a j	ioint return	, enter	your nam	es in the s	same ord	er as last y	ear's return)				
1. Your first name		M.I.	Last n SHOR						est contact n 6.555.1212	umber	Are yo	ou a U.S. cit	tizen?
Your spouse's first name    NANCY		M.I.	Last n	ame				Be	est contact n 6.555.2121	umber	Is you		U.S. citizen?
3. Mailing address 321 VALLEY PARK WAY			Diloit				City SACRAN		0.000.2121		State		ZIP code 05826
Your Date of Birth	5. Your job	title			Last year	, were yo	u:				I-time stud		'es ເ⊗ No
05/26/1980	MILITARY			b.	. Totally ar	nd permar	nently dis	abled 🔲	Yes 🗵 N	lo c. Leç	gally blind	□ Y	′es ⊠ No
7. Your spouse's Date of Birth	8. Your spo	use's job tit	le	9.	Last year	, was you	r spouse:			a. Ful	II-time stud	lent 🗌 Y	′es 🗵 No
06/27/1982	MANAGER			b.	Totally ar	nd permar	nently dis	abled 🔲	Yes 💌 N	lo c. Leç	gally blind		′es 🗵 No
10. Can anyone claim you or y	your spouse as	s a depende	ent?	_ Yes	× No	Uns	ure						
11. Have you, your spouse, or	dependents b	een a victin	n of tax rel	lated id	entity thef	t or been	issued ar	Identity Pr	otection PIN	۱?			′es ⊠ No
12. Provide an email address	(optional) (this	email addr	ess will no	t be us	ed for con	tacts fron	the Inte	mal Reven	ue Service)				
Part II - Marital Status and	d Household	Informat	ion						,				
1. As of December 31, 2021, v	what 🔲 Ne	ever Marrie	d (Th	nis inclu	ides regist	tered dom	estic par	tnerships, o	ivil unions,	or other for	mal relatio	nships unde	er state law)
was your marital status?	× M	arried	a. If	Yes, Di	id you get	married ir	2021?					Yes N	lo
			b. Di	d you l	ive with yo	ur spouse	e during a	ny part of t	he last six n	nonths of 2	021?	Yes N	lo
	□ Di	ivorced	Da	ate of fi	nal decree								
	□ Le	egally Separ	rated Da	ate of s	eparate m	aintenand	e decree						
	_ w	idowed	Υe	ear of s	pouse's de	eath							
2. List the names below of:		46 - 46 - 4 - 4		-1	-			If add	ditional space	e is neede	d check he	ere 🗌 and li	ist on page 3
<ul> <li>everyone who lived with y</li> <li>anyone you supported but</li> </ul>				=)					To be co	mnleted h	v a Cortifi	ed Volunte	er Preparer
Name (first, last) Do not enter your	Date of Birth	Relationship	Number of	IIS	Resident	Single or	Full-time	Totally and	Is this	Did this	Did this	Did the	Did the
name or spouse's name below	(mm/dd/yy)	to you (for example: son, daughter, parent, none, etc)	months lived in your home last year	Citizen (yes/no)	of US,	Married as of 12/31/2: (S/M)	Student	Permanently Disabled (yes/no)	person a qualifying child/relative of any other person? (yes/no)	person provide more than 50% of his/ her own support? (yes,no,n/a)	person have less than \$4,300 of income? (yes,no,n/a)	taxpayer(s) provide more than 50% of support for	taxpayer(s)
NICK SHORT	03/20/2011	SON	12	Y	Y	S	Y	N		(500,110,11/4)			()33/10/
THE SHORT	33/20/2011	5011	12	1	-		+ -	- 14					+

 Catalog Number 52121E
 www.irs.gov
 Form 13614-C (Rev. 10-2021)

Chec	k appr	opriate bo	x for each question in each section									
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive									
X			(B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?									
	×		2. (A) Tip Income?									
	×		3. (B) Scholarships? (Forms W-2, 1098-T)									
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)									
	X		5. (B) Refund of state/local income taxes? (Form 1099-G)									
	×		(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)									
	X		11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)									
	×		12. (B) Unemployment Compensation? (Form 1099G)									
	X		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									
	X		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)									
_	_	-	<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	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)									
	×		3. (A) Adopt a child?									
	×		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?									
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)									
	×		6. (A) Receive the First Time Homebuyers Credit in 2008?									
	×		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?									
	×		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?									
	×		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]									
×			10. (B) Receive an Economic Impact Payment (stimulus) in 2021?									
	×		11. (B) Receive Advanced Child Tax Credit payments?									

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
3. If you are due a refund, would you like:  a. Direct deposit  Yes  D. To purchase U.S. Savings Bonds  c. To split your refund between different accounts  No  Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account? 🗵 Yes 🔲 No
5. Did you live in an area that was declared a Federal disaster area?   Yes  No If yes, where?
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
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   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? ☐ Yes ☐ No ☐ Prefer not to answer
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?
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

Additional Information and Questions Related to the Preparation of Your Return

a Employee's social security number  621-00-XXXX  OMB No. 1546											
b Employer identification number (	1 1	1 Wages, tips, other compensation 2 Federal income tax with						ax withhel	ld		
84-9990000					48,300.0	0			4,540.00		
c Employer's name, address, and	ZIP code		3	Social	security wa	iges	4	Socia	l security ta	x withheld	d
DFAS					48,300.0	0			2,995.00		
8899 East 66 <sup>th</sup> Street			5	Medica	re wages a	and tips	6	Medio	care tax with	held	
Indianapolis, IN 46249-1200					48,300.0				700.00		
			7	Social:	security tip	s	8	Alloca	ated tips		
d Control number			9				10	Depe	ndent care l	penefits	
e Employee's first name and initial	Last name	Suff.	11	Nonqu	alified plan	S	12a	ı			
Carl Short							0 0 0				
321 Valley Parkway				Statutory employee	Retireme plan	nt Third-party sick pay	12b	)			
Sacramento, CA 95826					X		o d e				
			14 (	Other			12c	;			
							od e				
							120		ı		
45 4 3 44 475							9				
f Employee's address and ZIP cod											
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18	Local wa	ges, tips, etc.	19 Lo	cal inc	come tax	20 Locali	ity name
CA 80509664	18,074.00	185.00		_			ļ				
GA   12365478	30,226.00	240.00									

Wage and Tax Statement

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

**50XX** 

Department of the Treasury-Internal Revenue Service

55555	a Employee's social security number	OMB No. 154						
	622-00-XXXX							
b Employer identification number (	EIN)	1 Wag	ges, tips, other compensation	2	2 Federal income tax withheld			
35-5200012				18,546.00		1,96	2.00	
c Employer's name, address, and	3 Soc	cial security wages	4	Social secu	rity tax withheld			
LA Petite Store				19,746.00		1,22	4.00	
500 Small Lane			5 Med	dicare wages and tips	6	Medicare ta	ax withheld	
Sacramento, CA 95826				19,746.00		286.	.00	
			7 Soc	cial security tips	8	Allocated ti	ps	
d Control number			9		10	Dependent	care benefits	
e Employee's first name and initial	Last name	Suff.	<b>11</b> Nor	nqualified plans	12a		00.00	
Nancy Short			13 Statu	utory Retirement Third-party	o d e		00.00	
321 Valley Parkway				loyee plan sick pay	C C	1		
Sacramento, CA 95826			14 Oth	<b>X</b>	12c			
				er I – 183.00	12 <b>c</b>	1		
			CASD	1 - 163.00	12d			
					8			
f Employee's address and ZIP cod	e							
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Loc	cal income t	tax 20 Locality name	
CA 80509542	18,546.00	572.00			ļ			
				l				

Form W-2 Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

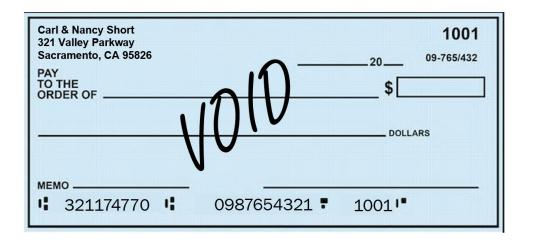
55555	a Employee	e's social securit	ty number	OMB No. 1545	3 No. 1545-0008					
b Employer identification number (	EIN)	021 00-VVVV			1 Wages, tips, other compensation 2 Federal income tax withhe					tax withheld
34-9991111					15,600.00				2,840.00	
c Employer's name, address, and	ZIP code								security tax withheld	
Cypress Lake Golf				-	,				967.00 are tax withheld	
907 Gold Drive Sacramento, CA 95826						15,600.00	rups		226.00	illeid
Sacramento, CA 33626				-	7 Social s			8 Allocate		
d Control number					9			10 Depend	dent care	benefits
e Employee's first name and initial	Last nam	ne		Suff.	11 Nonqua	lified plans		12a		
Carl Short				-	13 Statutory	Retirement	Third-party	12b		
321 Valley Parkway Sacramento, CA 95826					employee	plan X	sick pay	C		
Sacramento, CA 33620				-	14 Other	<u> </u>		12c		
					CASDI – 2	253.00		8		
								12d		
								a		
f Employee's address and ZIP cod 15 State Employer's state ID num		46 Ctata		17. Ctata in comm	4 40	Landon		40 Lasalinas		OO Levelity reserve
CA 8235096	ber			17 State income 318.00	lax 10	Local wages	s, tips, etc.	19 Local inco	me tax	20 Locality name
CA		15,60	0.00							
PAYER'S name, street address, c or foreign postal code, and teleph USAA Savings Bank PO Box 1234		tate or province,	, country, ZIP	Payer's RTN  1 Interest inc			омв No. 1			Interest Income
Sacramento, CA 9582	6			\$ 30.36 Form 1099-INT				O INT		
				\$ 30.36 2 Early without	rawal penal		Form 108	9-1141		Copy 1
										Сору і
PAYER'S TIN	RECIPIE	ENT'S TIN		\$					F	or State Tax
45-2283000	621-	·00-XXXX		3 Interest on	U.S. Saving	gs Bonds an	d Ireas. ob	ligations		Department
				\$						
RECIPIENT'S name				4 Federal inc	ome tax wit		estment ex	penses		
Carl Short				\$		\$				
Street address (including ant and				6 Foreign tax	paid	7 Fore	eign country o	r U.S. possession		
Street address (including apt. no.)				8 Tax-exemp	nt interest	0.50	ecified private	activity bond	+	
321 Valley Parkway				O TUN-ENGITIE	. intorcot		erest	astirity solid		
City or town, state or province, co	untry, and ZI	P or foreign pos	tal code	\$		\$				
Sacramento, CA 9582	6			10 Market dis	count	11 Bo	nd premiu	m		
			FATCA filing			\$				
			requirement	12 Bond premium	on Treasury obli	·	nd premium or	n tax-exempt bond	†	
				\$		\$				
Account number (see instructions)				14 Tax-exempt bond CUSII		lit 15 Sta	te 16 State	identification no.	17 Stat	e tax withheld
									\$	

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www.irs.gov/Form1099INT

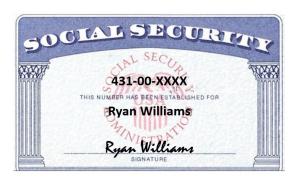
Department of the Treasury - Internal Revenue Service

			OIE	CORRE	CTED			
PAYER'S name, street a or foreign postal code,	address, city or t	own, stat	e or	province, country, ZIP	Applicable checkbox on Form	8949	OMB No. 1545-0715	Floceeds Floili
or foreign postar code,	and telephone in	J.			1		20XX	Broker and
ABC Investments, I	nc.							Barter Exchange Transactions
456 Main Street Sacramento, CA 95	826				4. 5	<u>/</u>	Form 1099-B	Transactions
Jaciamento, CA 33	820				1a Description of property 200 Shares XYZ Stock	(Exan	nple: 100 sh. XYZ Co.)	
					1b Date acquired	1c [	Date sold or disposed	
					03/23/2000	12	!\01\Last Year	
PAYER'S TIN		RECIPI	ENT'	S TIN	1d Proceeds		Cost or other basis	Copy 1
40-4000000		621-0	O-XX	(XX	\$ 3,175.00	\$	1,000.00	For State Tax
40-4000000		021-0	0-77	VVV	1f Accrued market discount		Wash sale loss disallowed	Department
DECIDIENTIA					\$	\$		•
RECIPIENT'S name					2 Short-term gain or loss	1	checked, proceeds from:	
Carl Short					Long-term gain or loss X	1	Collectibles	
Street address (includin	a ant no )				Ordinary  4 Federal income tax withheld	_	COF Checked, noncovered	1
·	• • •				\$		ecurity	
321 Valley Parkway	•				6 Reported to IRS:	7 If (	checked, loss is not allowed	†
City or town, state or pr	ovince, country.	and ZIP	or for	reign postal code	Gross proceeds X		ased on amount in 1d	
				3 p	Net proceeds			
Sacramento, CA 95	820				8 Profit or (loss) realized in		nrealized profit or (loss) on	İ
Account number (see in	structions)				20 XX on closed contracts	ol	pen contracts—12/31/20 xx	
					\$	\$		
CUSIP number				FATCA filing	10 Unrealized profit or (loss) on	11 A	ggregate profit or (loss)	1
				requirement	open contracts—12/31/20 XX		n contracts	
14 State name	15 State identif	ication no.		State tax withheld	\$	\$		1
			\$_		12 If checked, basis reported to IRS	1	Sartering	
1000 5			\$			\$		
Form <b>1099-B</b>					www.irs.gov/Form1099B	De	epartment of the Treasury -	- Internal Revenue Service
			OID					•
PAYER'S name, street a or foreign postal code, a	address, city or t	own, stat	e or	province, country, 7IP.	Applicable checkbox on Form	2040	OMB No. 1545-0715	Dua a a a da Eua ua
		o.		p. 01	Applicable checkbox of Form	0343		Proceeds From
II 4561		o.			rppicable discussor of Form	0040	20XX	Broker and
ABC Investments, In		o.			Approache checkbox of Form	0545	20XX	
ABC Investments, In 456 Main Street Sacramento, CA 95	nc.	o.					Form 1099-B	Broker and Barter Exchange
456 Main Street	nc.	5.			1a Description of property		Form 1099-B	Broker and Barter Exchange
456 Main Street	nc.	o.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(Exam	Form <b>1099-B</b> nple: 100 sh. XYZ Co.)	Broker and Barter Exchange
456 Main Street	nc.	5.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1a Description of property 200 Shares ABC Stock	(Exam	Form 1099-B	Broker and Barter Exchange
456 Main Street	nc.	RECIPII	ENT'S		1a Description of property 200 Shares ABC Stock 1b Date acquired	(Exam	Form 1099-B hple: 100 sh. XYZ Co.) hate sold or disposed	Broker and Barter Exchange Transactions
456 Main Street Sacramento, CA 95: PAYER'S TIN	nc.	RECIPII		S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year	(Exam	Form 1099-B  pple: 100 sh. XYZ Co.)  ate sold or disposed  \01\Last Year	Broker and Barter Exchange
456 Main Street Sacramento, CA 95	nc.			S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds	1c D 09	Form 1099-B  nple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis	Broker and Barter Exchange Transactions
456 Main Street Sacramento, CA 95: PAYER'S TIN	nc.	RECIPII		S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00 1f Accrued market discount \$	1c D 09	Form 1099-B  Inple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00	Broker and Barter Exchange Transactions  Copy 1 For State Tax
456 Main Street Sacramento, CA 95: PAYER'S TIN	nc.	RECIPII		S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00 1f Accrued market discount	1c D 09 1e C \$ 1g W	Form 1099-B  Inple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00	Broker and Barter Exchange Transactions  Copy 1 For State Tax
456 Main Street Sacramento, CA 95: PAYER'S TIN 40-4000000	nc.	RECIPII		S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00 1f Accrued market discount \$	1c D 09 1e C \$ 1g W \$	Form 1099-B  Inple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Wash sale loss disallowed  checked, proceeds from:  collectibles	Broker and Barter Exchange Transactions  Copy 1 For State Tax
A56 Main Street Sacramento, CA 95:  PAYER'S TIN  40-4000000  RECIPIENT'S name  Carl Short	nc. 826	RECIPII		S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00  1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary	1c D 09 1e C \$ 1g W \$	Form 1099-B  Inple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Wash sale loss disallowed  Checked, proceeds from:  Collectibles	Broker and Barter Exchange Transactions  Copy 1 For State Tax
456 Main Street Sacramento, CA 95:  PAYER'S TIN  40-4000000  RECIPIENT'S name	nc. 826	RECIPII		S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00  1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld	1c D 09 1e C \$ 1g W \$ 3 If C	Form 1099-B  Inple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Wash sale loss disallowed  checked, proceeds from:  collectibles	Broker and Barter Exchange Transactions  Copy 1 For State Tax
A56 Main Street Sacramento, CA 95:  PAYER'S TIN  40-4000000  RECIPIENT'S name  Carl Short	g apt. no.)	RECIPII		S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00 1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$	1c D 09 1e C \$ 1g V \$ 3 If C C C C C C C C C C C C C C C C C C	Form 1099-B  Inple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Wash sale loss disallowed  Checked, proceeds from:  Collectibles  OF  Checked, noncovered  checked, noncovered  cecurity	Broker and Barter Exchange Transactions  Copy 1 For State Tax
PAYER'S TIN  40-4000000  RECIPIENT'S name  Carl Short  Street address (includin 321 Valley Parkway	g apt. no.)	RECIPII 621-0	O-XX	S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00 1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$ 6 Reported to IRS:	1c D 09 1e C \$ 1g W \$ 3 If C C Q F 5 If see	Form 1099-B  Inple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Vash sale loss disallowed  Checked, proceeds from:  Collectibles  OF  Checked, noncovered	Broker and Barter Exchange Transactions  Copy 1 For State Tax
PAYER'S TIN  40-4000000  RECIPIENT'S name  Carl Short  Street address (includin 321 Valley Parkway)  City or town, state or pr	g apt. no.)	RECIPII 621-0	O-XX	S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00 1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$ 6 Reported to IRS: Gross proceeds X	1c D 09 1e C \$ 1g W \$ 3 If C C Q F 5 If see	Form 1099-B  Inple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Wash sale loss disallowed  Checked, proceeds from:  Collectibles  IOF  Checked, noncovered  accurity  Checked, loss is not allowed	Broker and Barter Exchange Transactions  Copy 1 For State Tax
PAYER'S TIN  40-4000000  RECIPIENT'S name  Carl Short  Street address (includin 321 Valley Parkway	g apt. no.)	RECIPII 621-0	O-XX	S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00 1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$ 6 Reported to IRS: Gross proceeds X Net proceeds  8 Profit or (loss) realized in	1c D 09 1e C \$ 1g W \$ 3 If C C C C C C C C C C C C C C C C C C	Form 1099-B  Inple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Wash sale loss disallowed  Checked, proceeds from:  Collectibles  IOF  Checked, noncovered  accurity  Checked, loss is not allowed	Broker and Barter Exchange Transactions  Copy 1 For State Tax
PAYER'S TIN  40-4000000  RECIPIENT'S name  Carl Short  Street address (includin 321 Valley Parkway)  City or town, state or pr	g apt. no.) ovince, country,	RECIPII 621-0	O-XX	S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00  1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$ 6 Reported to IRS: Gross proceeds Net proceeds	1c D 09 1e C \$ 1g V \$ 3 If t C Q 7 If c ba	Form 1099-B  nple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Wash sale loss disallowed  checked, proceeds from:  collectibles  OF  checked, noncovered ecurity  checked, loss is not allowed assed on amount in 1d	Broker and Barter Exchange Transactions  Copy 1 For State Tax Department
PAYER'S TIN  40-4000000  RECIPIENT'S name  Carl Short  Street address (includin 321 Valley Parkway)  City or town, state or pr. Sacramento, CA 95:	g apt. no.) ovince, country,	RECIPII 621-0	O-XX	S TIN	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00 1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$ 6 Reported to IRS: Gross proceeds X Net proceeds  8 Profit or (loss) realized in	1c D 09 1e C \$ 1g V \$ 3 If t C Q 7 If c ba	Form 1099-B  Inple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Wash sale loss disallowed  Checked, proceeds from:  Collectibles  OF  Checked, noncovered  courity  Checked, loss is not allowed  assed on amount in 1d	Broker and Barter Exchange Transactions  Copy 1 For State Tax Department
PAYER'S TIN  40-4000000  RECIPIENT'S name  Carl Short  Street address (includin 321 Valley Parkway)  City or town, state or pr. Sacramento, CA 95:	g apt. no.) ovince, country,	RECIPII 621-0	O-XX	S TIN  (XX  reign postal code	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00  1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$ 6 Reported to IRS: Gross proceeds Net proceeds 8 Profit or (loss) realized in 20 XX on closed contracts \$ 10 Unrealized profit or (loss) on	1c D 09 1e C \$ 1g W \$ 3 If C C C C C C C C C C C C C C C C C C	Form 1099-B  nple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Wash sale loss disallowed  checked, proceeds from:  collectibles  copport  checked, noncovered  accurity  checked, loss is not allowed  ased on amount in 1d  nrealized profit or (loss) on  one contracts—12/31/20 xx	Broker and Barter Exchange Transactions  Copy 1 For State Tax Department
A56 Main Street Sacramento, CA 956  PAYER'S TIN  40-4000000  RECIPIENT'S name Carl Short  Street address (includin 321 Valley Parkway  City or town, state or pr Sacramento, CA 956  Account number (see in	g apt. no.) ovince, country, 826 structions)	RECIPII 621-0	0-XX	S TIN  (XX  reign postal code  FATCA filing requirement	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00  1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$ 6 Reported to IRS: Gross proceeds X Net proceeds 8 Profit or (loss) realized in 20 XX on closed contracts \$ 10 Unrealized profit or (loss) on open contracts—12/31/20 XX	1c D 09 1e C \$ 1g V \$ 3 If C C Q 5 If see 5 1f see 5 1f A oi	Form 1099-B  nple: 100 sh. XYZ Co.) Date sold or disposed \01\Last Year Cost or other basis 3,750.00  Wash sale loss disallowed Checked, proceeds from: Collectibles COF Checked, noncovered accurity Checked, loss is not allowed ased on amount in 1d  Internalized profit or (loss) on one contracts—12/31/20 xx	Broker and Barter Exchange Transactions  Copy 1 For State Tax Department
A56 Main Street Sacramento, CA 956  PAYER'S TIN  40-4000000  RECIPIENT'S name Carl Short  Street address (includin 321 Valley Parkway  City or town, state or pr Sacramento, CA 956  Account number (see in	g apt. no.) ovince, country,	RECIPII 621-0	0-XX	S TIN  (XX  reign postal code	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00  1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$ 6 Reported to IRS: Gross proceeds X Net proceeds  8 Profit or (loss) realized in 20 XX on closed contracts \$ 10 Unrealized profit or (loss) on open contracts—12/31/20 XX	1c D 09 1e C \$ 1g V \$ \$ 3 If C C Q \$ 5 If see 5 5 If see 5 5 If See 5 5 If See 5 5 If See 5 5 If See 5 5 If See 5 5 If See 5 5 If See 5 5 If See 5 5 If See 5 5 If See 5 5 If See 5 5 If See 5 I	Form 1099-B  nple: 100 sh. XYZ Co.) Date sold or disposed \01\Last Year Cost or other basis 3,750.00  Wash sale loss disallowed Checked, proceeds from: Collectibles COF Checked, noncovered ecurity Checked, loss is not allowed ased on amount in 1d  Intellized profit or (loss) on one contracts—12/31/20 xx	Broker and Barter Exchange Transactions  Copy 1 For State Tax Department
A56 Main Street Sacramento, CA 956  PAYER'S TIN  40-4000000  RECIPIENT'S name Carl Short  Street address (includin 321 Valley Parkway City or town, state or pr Sacramento, CA 956  Account number (see in	g apt. no.) ovince, country, 826 structions)	RECIPII 621-0	0-XX	S TIN  (XX  reign postal code  FATCA filing requirement	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00  1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$ 6 Reported to IRS: Gross proceeds X Net proceeds 8 Profit or (loss) realized in 20 XX on closed contracts \$ 10 Unrealized profit or (loss) on open contracts—12/31/20 XX	1c D 09 1e C \$ 1g V \$ \$ 3 If 6 C Q 9 Ur op \$ \$ 111 A o	Form 1099-B  nple: 100 sh. XYZ Co.)  Date sold or disposed  \01\Last Year  Cost or other basis  3,750.00  Wash sale loss disallowed  checked, proceeds from:  collectibles  copport  checked, noncovered  accurity  checked, loss is not allowed  ased on amount in 1d  nrealized profit or (loss) on  one contracts—12/31/20 xx	Broker and Barter Exchange Transactions  Copy 1 For State Tax Department
A56 Main Street Sacramento, CA 956  PAYER'S TIN  40-4000000  RECIPIENT'S name Carl Short  Street address (includin 321 Valley Parkway City or town, state or pr Sacramento, CA 956  Account number (see in	g apt. no.) ovince, country, 826 structions)	RECIPII 621-0	0-XX	S TIN  (XX  reign postal code  FATCA filing requirement	1a Description of property 200 Shares ABC Stock 1b Date acquired 02/16/Last Year 1d Proceeds \$ 3,250.00 1f Accrued market discount \$ 2 Short-term gain or loss X Long-term gain or loss Ordinary 4 Federal income tax withheld \$ 6 Reported to IRS: Gross proceeds X Net proceeds 8 Profit or (loss) realized in 20 XX on closed contracts \$ 10 Unrealized profit or (loss) on open contracts—12/31/20 XX \$ 12 If checked, basis reported	1c D 09 1e C \$ 1g W \$ 3 If C C C C C C S 1f op Sec S 1 11 A O O S \$ 13 B \$ \$	Form 1099-B  nple: 100 sh. XYZ Co.) Date sold or disposed \01\Last Year Cost or other basis 3,750.00  Wash sale loss disallowed Checked, proceeds from: Collectibles COF Checked, noncovered ecurity Checked, loss is not allowed ased on amount in 1d  Intellized profit or (loss) on one contracts—12/31/20 xx	Broker and Barter Exchange Transactions  Copy 1 For State Tax Department

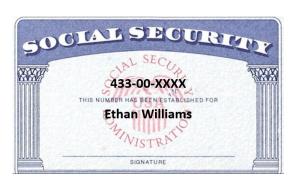


# Exercise 12 - Ryan and Teresa Williams

- 1. Ryan Williams is in the military
  - His domicile is California
  - Stationed: California
- 2. Teresa Williams is in the military
  - Her domicile is Arizona
  - PCS: California all year
- 3. They have one child:
  - Ethan Williams born 09/01/2013
  - They paid for after school care
- 4. Teresa attended college last year
  - Full time
  - Pursuing a degree
  - First year attending
  - Never convicted of a crime
- 5. Last year, they itemized and had a state refund
- 6. Last year's tax return figures:
  - State and local tax paid: \$4,477
  - Itemized deductions: \$27,686
  - State tax withheld: \$36,180
  - Sales tax deduction: \$1,312
  - Joint return
- 7. They will itemize again this year:
  - They each receive BAH of \$18,144
  - They each receive BAS of \$4,400
  - They had gambling losses of \$1,050
- 8. They live in their owned house off base







Form <b>13614-C</b> (October 2021)		Int			of the Treas	•		Service view S	heet			OMB N 1545-	
You will need: Tax Information such a Social security cards o													
Volunteers are trained to provide high quality service and uphold the highest ethical standards.  To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>													
Part I - Your Personal Inform	mation (If you a	are filing a j	oint return	, enter	your nam	es in the s	same ord	er as last y	ear's return)				
Your first name     RYAN		M.I.	Last na						est contact n	umber	Are yo	ou a U.S. citi s	zen? No
Your spouse's first name     TERESA	M.I. Last name WILLIAMS					В	est contact n 16.555.2121	umber		r spouse a l	J.S. citizen? No		
3. Mailing address 2007 RIVER PARKWAY	3. Mailing address			Ι΄	City SACRAM	IENTO			State CA	9.	IP code 5826		
Your Date of Birth	5. Your job t	itle			Last year						I-time stud		es 🗵 No
09/13/1980	MILITARY			-	Totally ar				Yes 🗵 N		gally blind		es 🗵 No
<ol><li>Your spouse's Date of Birth</li></ol>		use's job titl	е		Last year						I-time stud		es 🗵 No
12/17/1980	MILITARY			b.	Totally ar	nd permar	nently disa	abled [	Yes 🗵 N	lo c. Leg	gally blind		es 🗵 No
10. Can anyone claim you or	, ,		_	Yes	× No	Uns							
11. Have you, your spouse, or	r dependents b	een a victin	of tax rel	ated id	entity thef	t or been	issued an	Identity P	rotection PIN	<b>\?</b>		□ Y	es ⊠ No
12. Provide an email address	1 / / /			t be us	ed for con	tacts fron	the Inter	mal Reven	ue Service)				
Part II - Marital Status an	d Household	Informati	on										
1. As of December 31, 2021,	what 🗌 Ne	ever Married	d (Th	is inclu	ides regist	tered dom	estic part	tnerships,	civil unions,	or other for	mal relatio	nships unde	r state law)
was your marital status?	× Ma	arried	a. If \	Yes, Di	d you get	married ir	2021?					Yes N	D
				•			e during a	ny part of	the last six n	nonths of 20	021?	Yes N	D
	☐ Div	vorced	Da	te of fi	nal decree	9							
	□ Le	gally Separ	ated Da	ite of se	eparate m	aintenand	e decree						
	■ Wi	dowed	Ye	ar of s	pouse's de	eath							
2. List the names below of: • everyone who lived with y	2. List the names below of:  • everyone who lived with you last year (other than your spouse)  If additional space is needed check here  and list on page 3								st on page 3				
anyone you supported bu				,					To be co	mpleted by	y a Certifi	ed Volunte	er Preparer
Name (first, last) Do not enter your	Date of Birth	Relationship	Number of		Resident	Single or	Full-time	Totally and	Is this	Did this	Did this	Did the	Did the
name or spouse's name below	(mm/dd/yy)	to you (for example:	months lived in	Citizen (yes/no)	of US, Canada,	Married as of 12/31/21		Permanentl Disabled	person a qualifying	person provide	person have less	taxpayer(s) provide more	taxpayer(s) pay more than
		son,	your home	(yes/no)	or Mexico	(S/M)	(yes/no)	(yes/no)	child/relative	more than	than \$4,300		half the cost of
		daughter,	last year		last year		1		of any other	50% of his/ her own	of income?	support for	maintaining a home for this
		parent, none, etc)			(yes/no)				person? (yes/no)	support?	(yes,no,n/a)	this person? (yes/no/n/a)	person?
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(yes,no,n/a)			(yes/no)

Yes	Check	appr	opriate bo	x for each question in each section							
	Yes	No	Unsure								
S	X		. –								
4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-INT, 1099-INT, 1099-INT)  5. (B) Refund of state/local income taxes? (Form 1099-G)  6. (B) Allimony 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-INT)  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.)  16. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)  17. (A) Salimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No  18. (C) Contributions or repayments to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other  19. (A) Taxes (State, Real Estate, Personal Property, Sales) (B) Charitable Contributions  19. (A) Taxes (State, Real Estate, Personal Property, Sales) (B) Charitable Contributions  19. (B) Child or dependent care expenses such as daycare?  10. (B) Child or dependent care expenses such as a teacher, teacher's aide, counselor, etc.?  10. (C) Charitable Contributions  10. (A) Taxes (State, Real Estate, Personal Property, Sales) (B) Charitable Contributions  10. (C) Charitable Contributions  11. (A) Have redict card, student loan or mortgage debt cancelled/forgiv											
S											
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-S, 1099-S) 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. Annutities, and or IRA? (Form 1099-R, W-2) 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 W - Expenses - Last Year, Did You (or Your Spouse) Pay 15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)  Yes No Unsure Part W - Expenses - Last Year, Did You (or Your Spouse) Pay 16. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN?   Yes   No   17. (A) Expenses - Last Year, Did You (or Your Spouse) Pay 18. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)   18. (C) A Contributions or repayments to a retirement account?   IRA (A)   401K (B)   Roth IRA (B)   Other   18. (A) Taxes (State, Real Estate, Personal Property, Sales)   (B) Charitable Contributions   19. (A) Taxes (State, Real Estate, Personal Property, Sales)   (B) Charitable Contributions   19. (A) Taxes (State, Real Estate, Personal Property, Sales)   (B) Charitable Contributions   19. (A) Taxes (State, Real Estate, Personal Property, Sales)   (B) Charitable Contributions   19. (A) Taxes (State, Real Estate, Personal Pr		×									
		_									
S. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?   S. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S,1099-Income)     S. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)     S. (B) Unemployment Compensation? (Form 1099G)     S. (B) College or for separate maintenance payments? (Forms SSA-1099, RRB-1099)     S. (B) Child or separate maintenance payments? (Form Syouse) Pay     S. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)     S. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)     S. (B) Child or dependent care expenses such as daycare?     A. Any of the following?											
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-I). (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2). It. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R). It. (B) Unemployment Compensation? (Form 1099G). It. (M) Income (or loss) from Rental Property?  13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099). It. (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) 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  (B) Child or dependent care expenses such as daycare?  (C) Rexpenses related to self-employment income or any other income you received?  (E) Respense related to self-employment income or any other income you received?  (E) Respense related to self-employment income or any other income you received?  (E) C) Al Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)  (E) C) Al Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)  (E) C) Al Have tarned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?  (E) C) Al Have a Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a		_									
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.)  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)   (A) Taxes (State, Real Estate, Personal Property, Sales)   (B) Charitable Contributions   5. (B) Child or dependent care expenses such as daycare?   6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?   7. (A) Expenses related to self-employment income or any other income you received?   8. (B) Student loan interest? (Form 1098-E)   8. (B) Student loan interest? (Form 1098-E)   1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)   2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)   3. (A) Adopt a child?   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?		_									
X		×									
12. (B) Unemployment Compensation? (Form 1099G)   X		_	_								
X		×									
X		X									
S		×		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         □       □       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)         □       (A) Taxes (State, Real Estate, Personal Property, Sales) □ (B) Charitable Contributions         □       5. (B) Child or dependent care expenses such as daycare?         □       (A) 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?         □       (B) (B) Student loan interest? (Form 1098-E)         Yes       No       Unsure       Part V - Life Events - Last Year, Did You (or Your Spouse)         □       (C)       (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)         □       (C)       (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)         □       (C)       (C)       (C)       (C)       (C)		×		14. (M) Income (or loss) from Rental Property?							
□       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)         □       (A) Taxes (State, Real Estate, Personal Property, Sales) □ (B) Charitable Contributions         □       (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?         □       (A) Expenses related to self-employment income or any other income you received?         □       (B) Student loan interest? (Form 1098-E)         Yes No Unsure Part V - Life Events - Last Year, Did You (or Your Spouse)         □       (C) (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)         □       (C) (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)         □       (C) (A) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?         □       (C) (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)         □       (C) (A) Receive the First Time Homebuyers Credit in 2008? <td>×</td> <td></td> <td></td> <td colspan="8">5. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)</td>	×			5. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)							
□       X       □       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)         □       □       (A) Taxes (State, Real Estate, Personal Property, Sales)       □       (B) Charitable Contributions         □       □       (B) Child or dependent care expenses such as daycare?       □       (B) Charitable Contributions         □       □       (B) Charitable Contributions       □       (B) Charitable Contributions         □       (C) (B) Child or dependent care expenses such as daycare?       □       (C) (B) Charitable Contributions         □       (C) (B) Child or dependent care expenses such as daycare?       □       (C) (B) Charitable Contributions         □       (C) (C) (B) Child or dependent care expenses such as daycare?       □       (C) (C) Child	Yes	No	Unsure	Part IV - Expenses - Last Year, Did You (or Your Spouse) Pay							
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)         (A) Taxes (State, Real Estate, Personal Property, Sales)       (B) Charitable Contributions         X       5. (B) Child or dependent care expenses such as daycare?         (A) Expenses related to self-employment income or any other income you received?         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?		×		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							
(A) Taxes (State, Real Estate, Personal Property, Sales)   (B) Charitable Contributions	×			3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)							
S. (B) Child or dependent care expenses such as daycare?   S. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?   X	×			4. Any of the following?   (A) Medical & Dental (including insurance premiums)  (A) Mortgage Interest (Form 1098)							
X				$=$ $\cdot$							
To (A) Expenses related to self-employment income or any other income you received?    X	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.?							
Yes No Unsure Part V – Life Events – Last Year, Did You (or Your Spouse)  1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)  2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)  3. (A) Adopt a child?  4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?  3. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)  6. (A) Receive the First Time Homebuyers Credit in 2008?		×		<ol><li>(A) Expenses related to self-employment income or any other income you received?</li></ol>							
X		×		8. (B) Student loan interest? (Form 1098-E)							
X	Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)							
3. (A) Adopt a child? 4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?  5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)  6. (A) Receive the First Time Homebuyers Credit in 2008?		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)							
□ ☑ □ 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?		×		3. (A) Adopt a child?							
□ ☑ 6. (A) Receive the First Time Homebuyers Credit in 2008?		×		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.)							
☐ ☑ 7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?		×		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?				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]		_									
□ □ 11. (B) Receive Advanced Child Tax Credit payments?		×		11. (B) Receive Advanced Child Tax Credit payments?							

Additional Information and Questions R	Related to the Preparation of Your Return					
1. Would you like to receive written commu	nunications 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	ng jointly, want \$3 to go to this fund					
3. If you are due a refund, would you like:	a. Direct deposit  ✓ Yes  ✓ No  Direct deposit  Direct deposi					
4. If you have a balance due, would you lik	ike to make a payment directly from your bank account?   Yes   No					
5. Did you live in an area that was declared	ed a Federal disaster area?  Yes No If yes, where?					
<ol><li>Did you, or your spouse if filing jointly, re</li></ol>						
	e by receiving grant money or other federal financial assistance. The data from the following questions may be used by support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questions					
7. Would you say you can carry on a conve	versation 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 newspap	per or book in English?					
9. Do you or any member of your household	old have a disability? ☐ Yes ☐ No ☐ Prefer not to answer					
10. Are you or your spouse a Veteran from	m the U.S. Armed Forces?					
11. Your race?						
<ul><li>American Indian or Alaska Native</li><li>12. Your spouse's race?</li></ul>	Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer					
☐ 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?	☐ Hispanic or Latino ☐ Not Hispanic or Latino ☐ Prefer not to answer					
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 for 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						

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

	55555		social security number	OMB No. 154	5-00	08					
b Empl	b Employer identification number (EIN)				1	1 Wages, tips, other compensation 2 Federal income tax withheld					ax withheld
8	4-9990000						24,415.68		1,370.51		
c Empl	oyer's name, address, and I	ZIP code			3	Soc	ial security wages	4	Socia	security tax	x withheld
DFAS							31,415.68			1,948.00	
8899	East 66 <sup>th</sup> Street				5	Med	dicare wages and tips	6	Medic	are tax with	held
India	napolis, IN 46249-1200						31,415.68			455.53	
					7	Soc	ial security tips	8	Alloca	ited tips	
d Contr	ol number				9			10	Depe	ndent care b	penefits
e Empl	oyee's first name and initial	Last name		Suff.	11	Non	nqualified plans	12a			
Ryan	Williams							ode 0	D	1,000.00	)
,	River Parkway				13	Statu	tory Retirement Third-party oyee plan sick pay	12b			
Sacra	amento, CA 95826						$\mathbf{x}$	d e	Q	6,000.00	)
					14	Othe	er	12c			
								9			
								12d			
4 F	yee's address and ZIP cod							e a			
15 State	Employer's state ID num		6 State wages, tips, etc.	17 State incon	20 10	v	18 Local wages, tips, etc.	10 10	ool inc	ome tax	20 Locality name
		ibei I'			i <del>e</del> ta	^	To Local wages, tips, etc.	19 LOC	Jai IIIC	one tax	20 Locality Harrie
CA	80509664		24,415.68	221.23							
ı											

W-2 Wage and Tax Statement

**50XX** Copy 1—For State, City, or Local Tax Department

Department of the Treasury-Internal Revenue Service

22222	a Employee's social security number	OMB No. 154	E 0000						
432-00-XXXX									
b Employer identification number (E	IN)		1 Wag	ges, tips, other compensation	2 Federal income tax withheld				
84-9990000				38,250.43	3,105.51				
c Employer's name, address, and Zl	IP code		3 Soc	ial security wages	4 Social security tax withheld				
DFAS				45,625.43	2,829.00				
8899 East 66th Street			5 Me	dicare wages and tips	6 Medicare tax withheld				
Indianapolis, IN 46249-1200				45,625.43	662.00				
. ,			<b>7</b> Soc	ial security tips	8 Allocated tips				
d Control number				9 10 Dependent care benef					
e Employee's first name and initial Last name Suff.				nqualified plans	12a				
Teresa Williams			10 0	story Retirement Third-party	D 1,000.00				
2007 River Parkway			13 Statu emp	oyee plan sick pay	12b				
Sacramento, CA 95826				X	g Q 6,375.00				
			14 Oth	er	12c				
					12d				
					8				
f Employee's address and ZIP code					e				
15 State Employer's state ID numb	er 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local income tax 20 Locality nam				
AZ 80504453	38,250.43								
1									

W-2 Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

	VOID CORRE	CTED					
PAYER'S name, street address, city o or foreign postal code, and telephone		1 Unemploy	ment compensation	OMB N	No. 1545-0120		Certain
CA DEPARTMENT OF REVENUE				90			Government
1000 GOVERNMENT HILL			ocal income tax	۵	<b>9777</b>		Payments
SACRAMENTO CA 95831		refunds, credits, or offsets			4000 0		Fayinents
DAVEDIO TIN	DEGIDIENTIO TIN	\$ 250.00		Form 1099-G 4 Federal income tax withheld			
PAYER'S TIN 31-9XXXXXX	RECIPIENT'S TIN 431-00-XXXX	3 Box 2 am	ount is for tax year	\$ Fed	eral income tax withr	neid	Copy 1
RECIPIENT'S name		5 RTAA pa	yments	6 Tax	able grants	$\neg$	For State Tax
RYAN AND TERESA WILLIAMS		\$		\$			Department
			re payments		eck if box 2 is le or business		
Street address (including apt. no.)		\$			ome • Dusiness		
2007 RIVER PARKWAY		9 Market g	ain				
City or town, state or province, countr	y, and ZIP or foreign postal code	\$			44 04-4-1		
SACRAMENTO, CA 95826		10a State	10b State identification	tion no.	11 State income tax with	nneia	
Account number (see instructions)					\$ \$		
Form <b>1099-G</b>	www.irs.gov/Form1099G				<u> </u>	oung Int	ernal Revenue Service
	□ VOID □ CORR	ECTED				sury - inc	OMB No. 1545-0238
PAYER'S name, street address, city of ZIP or foreign postal code	or town, province or state, country, and	1 Reports	able winnings	2 Da	ate won		
· .		\$ 1,200	0.00		08/13/Last Ye	ar	20XX
California State Lottery 1 Sacramento Street		3 Type of wager		4 Fe	ederal income tax wit	thheld	Form W-2G
Sacramento, CA 95831			r Lotto	\$			Certain
Sacramento, ex 33031		5 Transac		6 Race			Gambling
			10-845	100			Winnings
PAYER'S federal identification number	PAYER'S telephone number		s from identical wagers	8 C	ashier	_	
PATER S rederal identification number	PATER S telephone number	9 Winner's	taxpayer identification no	10.1	Window		
44-6000000		9 Willier'S	taxpayer identification no	). 10 V	WIIIdow		
WINNER'S name		11 First I.	D.	12 5	Second I.D.		
Ryan Williams			MILITARY ID		PRIVERS LICENS	SE	Copy 1
Street address (including apt. no.)		13 State/Pa	yer's state identification no	. 14 5	State winnings		For State, City,
2007 River Parkway			589155	e 1	200.00		or Local Tax Department
City or town, province or state, cour	try, and ZIP or foreign postal code		income tax withheld		Local winnings		
	,,						
Sacramento, CA 95826		\$		\$			
		_	income tax withheld	-	Name of locality		
		\$					
Under populties of perium, I declar	e that to the best of my knowledge s	and boliof the	namo addrose a	nd tayn	aver identification r	number :	that I have furnished

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 www.irs.gov/FormW2G

Department of the Treasury - Internal Revenue Service

#### CORRECTED (if checked) RECIPIENT'S/LENDER'S name, street address, city or town, state or \*Caution: The amount shown may not be fully deductible by you. OMB No. 1545-1380 province, country, ZIP or foreign postal code, and telephone no Limits based on the loan amo and the cost and value of the Mortgage 20XX secured property may apply. Also, you may only deduct interest to the Mortgage Company Interest 3258 Any Street Statement extent it was incurred by you. Sacramento, CA 95833 actually paid by you, and not reimbursed by another person. Form 1098 1 Mortgage interest received from payer(s)/borrower(s)\* Copy B 15,866.00 For Payer/ RECIPIENT'S/LENDER'S TIN PAYER'S/BORROWER'S TIN 2 Outstanding mortgage 3 Mortgage origination date Borrower principal The information in boxes 1 \$ 276,834.00 02/14/2001 431-00-XXXX through 9 and 11 is important 4 Refund of overpaid 5 Mortgage insurance tax information and is being interest umished to the IRS. If you are PAYER'S/BORROWER'S name \$ \$ required to file a return, a 6 Points paid on purchase of principal residence negligence penalty or other Ryan and Teresa Williams sanction may be imposed on ou if the IRS determines that 7 X If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or Street address (including apt. no.) an underpayment of tax results because you 2007 River Parkway the address or description is entered in box 8. overstated a deduction for this mortgage interest or for City or town, state or province, country, and ZIP or foreign postal code 8 Address or description of property securing mortgage (see these points, reported in boxes 1 and 6; or because Sacramento, CA 95826 ou didn't report the refund of interest (box 4); or because 9 Number of properties securing the 10 Other you claimed a nondeductible mortgage PROPERTY TAX: 11 Mortgage acquisition \$8,953.86 Account number (see instructions) Form 1098 (Keep for your records) www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service CORRECTED FILER'S name, street address, city or town, state or province, country, ZIP or Payments received for qualified tuition and related OMB No. 1545-1574 foreign postal code, and telephone number expenses **Tuition** \$ 950.00 20XX Local College Statement 3200 Vista Place Sacramento, CA 95826 Form 1098-T STUDENT'S TIN FILER'S employer identification no. Copy B 52-4000000 432-00-XXXX For Student STUDENT'S name 4 Adjustments made for a 5 Scholarships or grants prior year This is important tax information and is being Teresa Williams furnished to the Street address (including apt. no.) 7 Checked if the amount 6 Adjustments to IRS. This form scholarships or grants in box 1 includes amounts for an 2007 River Parkway must be used to for a prior year complete Form 8863

X

9 Checked if a graduate

www.irs.gov/Form1098T

City or town, state or province, country, and ZIP or foreign postal code

8 Check if at least

(keep for your records)

half-time student

Sacramento, CA 95826

Form 1098-T

Service Provider/Acct. No. (see instr.)

5135 (REV 10.21.2024) Page 141

academic period beginning January—

10 Ins. contract reimb./refund

Department of the Treasury - Internal Revenue Service

March 2020

\$

to claim education

credits. Give it to the

tax preparer or use it to

prepare the tax return.







#### VEHICLE REGISTRATION RENEWAL NOTICE

VIN	MAKE	YR	BODY TYPE	LICENSE PLATE
42A5FE2686984347	LEXUS	2019	NX3500	31S7676

AMOUNT DUE	DUE DATE
\$373	04/02/XX

#### To renew, just provide:



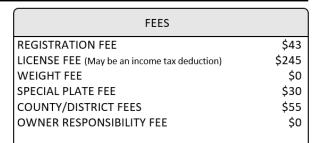
#### Renewal Fees



RENEW VIA INTERNET
OR TELEPHONE
VISIT WWW.DMV.CA.GOV or
CALL 1-800-921-1117



#### Return by Mail









## VEHICLE REGISTRATION RENEWAL NOTICE

VIN	MAKE	YR	BODY TYPE	LICENSE PLATE
62A5FF26868961675	TOYOTA	2018	CAM	87HBO61

AMOUNT DUE	DUE DATE
\$413	12/02/XX

## To renew, just provide:



# Renewal Fees



RENEW VIA INTERNET
OR TELEPHONE
VISIT WWW.DMV.CA.GOV or
CALL 1-800-921-1117



#### Return by Mail

FEES	
REGISTRATION FEE	\$43
LICENSE FEE (May be an income tax deduction)	\$285
WEIGHT FEE	\$0
SPECIAL PLATE FEE	\$30
COUNTY/DISTRICT FEES	\$55
OWNER RESPONSIBILITY FEE	\$0



#### DONATION RECEIPT

Receipt No. 9687312

Donated By: Ryan Williams

Street Address: 2007 River Parkway

City: Sacramento State: CA ZIP: 95826

Date of Donation: 05/15/Last Year

Donation Value: \$490.00

Description of donation:

Charity Fund Raiser Cash Donation. 501(C)(3)

Authorized signature: Sam Smith

Thank you for your generosity. We appreciate your support!

#### DONATION RECEIPT



Sacramento Church 11 Holy Way Sacramento, CA 95826 Receipt No. 871

Donated By: Ryan Williams

Street Address: 2007 River Parkway

City: Sacramento State: CA ZIP: 95826

Date of Donation: 07/10/Last Year

Donation Value: \$280.00

Description of donation:

Clothes, Toys, Furniture, Household Appliances, Computer

Accessories, and Dishes

Authorized signature: Matthew Abostle

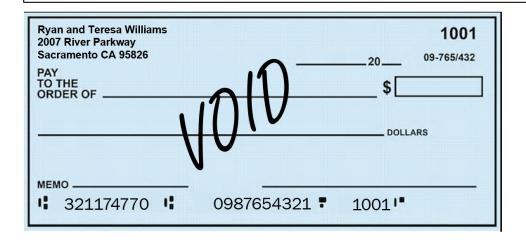
Thank you for your generosity. We appreciate your support!

LITTLE FEET CHILD CARE 4525 HAPPY LANE SACRAMENTO CA 95826 916.555.9898 TAX ID 94-3543987 MR. AND MRS. WILLIAMS 2007 RIVER PARKWAY SACRAMENTO, CA 95826 916.555.1212

## **COST FOR CHILD CARE SERVICES**

Ethan Williams - \$4,900

\$4,900 FOR THE FULL YEAR

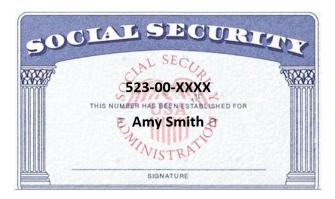


#### Exercise 13 - Bruce and Laura Smith

- 1. Bruce Smith is in the military
  - His domicile is Texas
  - Stationed: California
- 2. Laura Smith is a bookkeeper
  - Her domicile is California
- 3. They have one child:
  - Amy Smith born 05/20/2013
  - They paid for after school care
- 4. They sold a piece of property last year
  - Form 1099-S
  - Purchased on 05/07/2008
  - Purchase price \$30,000 (this is their basis)
- 5. They live in base housing all year







Form <b>13614-C</b>	Form 13614-C (October 2021)  Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet											OMB Number 1545-1964		
You will need:  • Tax Information such a  • Social security cards o  • Picture ID (such as val	or ITIN letters f	1099, 1098 or all perso	3, 1095. ons on yo	our tax	return.	Please     You ar     comple	comple e respo	ete pages nsible for accurate i	1-4 of this formation. lease ask the	tion on yo				
Volunteers are trained to provide high quality service and uphold the highest ethical standards.  To report unethical behavior to the IRS, email us at wi.voltax@irs.gov														
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)														
1. Your first name BRUCE		M.I.	Last n						est contact n 16.555.1212	umber	Are yo ⋉ Ye	ou a U.S. citi s	zen? No	
2. Your spouse's first name LAURA		M.I.	Last n						est contact n 16.555.2121	umber	Is you × Ye	r spouse a U	J.S. citizen? No	
3. Mailing address 139 W. ELM ST							City SACRAM				State CA		P code 5829	
4. Your Date of Birth	5. Your job t	itle		6.	Last year	, were you	:			a. Ful	I-time stud	ent 🔲 Ye	es 🗵 No	
8/13/1980	MILITARY			b.	Totally ar	nd perman	ently dis	abled [	Yes 🗵 N	lo c. Leg	gally blind		es 🗵 No	
7. Your spouse's Date of Birth	8. Your spou	use's job titl	е	9.	Last year	, was your	spouse	:		a. Ful	I-time stud	ent 🔲 Ye	es 🗵 No	
7/01/1981	BOOKKEEP	ER		b.	Totally ar	nd perman	ently dis	abled	Yes 🗷 N	lo c. Leg	gally blind		es 🗵 No	
10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure														
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?														
12. Provide an email address	(optional) (this	email addr	ess will no	t be use	ed for con	tacts from	the Inter	mal Rever	ue Service)					
Part II - Marital Status an	., ,,								,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
1. As of December 31, 2021,	what 🔲 Ne	ever Marrie	dT) t	nis inclu	des regist	tered dome	estic par	tnerships,	civil unions,	or other for	mal relatio	nships unde	r state law)	
was your marital status?	× Ma	arried	a. If	Yes, Did	d you get	married in	2021?					Yes N	D	
			b. Di	d you li	ve with yo	our spouse	during a	any part of	the last six n	nonths of 2	021?	Yes No	D	
	☐ Div	vorced	Da	ate of fir	nal decree									
	□ Le	gally Separ	ated Da	ate of se	eparate m	aintenance	e decree							
	_	idowed		ear of sp	pouse's de	eath								
<ol><li>List the names below of: • everyone who lived with y</li></ol>	you last year <i>(o</i>	ther than yo	our spouse	e)				If ac				_	st on page 3	
anyone you supported but	t did not live wi	th you last	year						To be co	mpleted b	y a Certifi	ed Voluntee	ar Preparer	
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (S/M)	Full-time Student last year (yes/no)	Totally and Permanenti Disabled (yes/no)	Is this y 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)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(yes,no,n/a)		, , , , , ,	(yes/no)	
AMY SMITH	5/20/2008	Daughter	12	Y	Y	S	Y	N						

Check	appr	opriate bo	ox for each question in each section									
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive									
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?									
	X		2. (A) Tip Income?									
	×		3. (B) Scholarships? (Forms W-2, 1098-T)									
X			<ol> <li>(B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li> </ol>									
	X		5. (B) Refund of state/local income taxes? (Form 1099-G)									
	×		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)									
	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			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)									
	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	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									
	×		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)									
	×		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?									
	×		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]									
	×		10. (B) Receive an Economic Impact Payment (stimulus) in 2021?									
	X		11. (B) Receive Advanced Child Tax Credit payments?									

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 3. If you are due a refund, would you like:  a. Direct deposit  Yes  No  4. If you have a balance due, would you like to make a payment directly from your bank account?  5. Did you live in an area that was declared a Federal disaster area?  Yes  No  Yes  No  Yes  No  Yes  No  Yes  No
3. If you are due a refund, would you like:  a. Direct deposit  Yes  No  Ves  No  To purchase U.S. Savings Bonds  C. To split your refund between different accounts  Yes  No  Ves  No  Ves  No  Ves  No  Lif you have a balance due, would you like to make a payment directly from your bank account?  Yes  No  No  Ves  No  No  No  No  No  No  No  No  No  N
X Yes
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?  No No
6. 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 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   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? ☐ Yes ☐ No ☐ Prefer not to answer
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?
Additional comments
Privacy Act and Paperwork Reduction Act Notice
The Privacy Act of 1974 requires that when we ask for information we tell you or legal right to ask for 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

Additional Information and Questions Related to the Preparation of Your Return

55555	OMB No. 154	1545-0008								
b Employer identification number (	521-00-XXXX EIN)	•	1	Wages, tips, other compensation     Federal income tax withhere						ax withheld
84-9990000				38,638.16 3,517.31						
c Employer's name, address, and ZIP code					3 Social security wages 4 Social security tax with					x withheld
DFAS					38,638.10				2,396.00	
8899 East 66 <sup>th</sup> Street			5	Medica	are wages a	nd tips	6	Medio	care tax with	hheld
Indianapolis, IN 46249-1200					38,638.10				560.00	
	7	Social	security tips	5	8	Alloca	ited tips			
d Control number			9				10	Depe	ndent care I	benefits
e Employee's first name and initial	Last name	Suff.	11	Nonqu	alified plans	3	12a	1		
Bruce Smith							ode			
139 W. Elm Street			13	Statutory employee		nt Third-party sick pay	12h	)		
Sacramento, CA 95826					X		o d			
			14	Other			120	•		
							ă			
							120	i		
f Employee's address and ZIP cod	e									
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne ta	18 18	Local wag	ges, tips, etc.	19 Lo	cal inc	ome tax	20 Locality name
TX 966453	38,638.16									

Form W-2 Wage and Tax Statement Copy 1—For State, City, or Local Tax Department

**50XX** 

Department of the Treasury-Internal Revenue Service

22222	a Employee's social security number								
	521-00-XXXX	OMB No. 154	5-0008						
Employer identification number (	EIN)		1 Wa	ges, tips, other compensation	2 Federal income	tax withheld			
56-6398121				39,600.12	9,600.00				
Employer's name, address, and 2	ZIP code		3 So	cial security wages	4 Social security t	4 Social security tax withheld			
Your Favorite Lumber Store			39,600.12	2,455.2	0				
695 3 <sup>rd</sup> Avenue			5 Me	edicare wages and tips	6 Medicare tax w	ithheld			
Sacramento, CA 95826				39,600.12	574.20				
			<b>7</b> So	cial security tips	8 Allocated tips				
d Control number		9		10 Dependent care	10 Dependent care benefits				
Employee's first name and initial	Last name	Suff.	11 No	onqualified plans	12a				
Bruce Smith			13 Star	tutory Retirement Third-part	d d				
139 W. Elm Street			13 ota emp	ployee plan sick pay	c c				
Sacramento, CA 95826			44.00	<u> </u>	d d				
			14 Oth	ner	12c				
					12d				
					9				
Employee's address and ZIP code	e								
5 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc	. 19 Local income tax	20 Locality nam			
CA 655387512	39,600.12	416.56			96.00	CASDI			
1									

W-2 Wage and Tax
Statement
Copy 1-For State, City, or Local Tax Department



Department of the Treasury-Internal Revenue Service

55555	a Employee's social secur		OMB No. 154	5-0008					
b Employer identification number (8	522-00-XXXX EIN)			1 Wa	ges, tips, o	ther compensation	2 Federa	l income ta	x withheld
68-9853451	,					42.19		1,761.82	or manage
c Employer's name, address, and 2	7IP code			3 So	cial securi		4 Social	,	withheld
	2.1 0000			000		42.19		790.00	· mainora
A-1 Bookkeeping				5 Me		ges and tips	6 Medica		held
1723 North Avenue				J IVIO					rieid
Sacramento, CA 95826				7 00		42.19	8 Allocate	185	
				7 50	cial securi	ty tips	8 Allocate	ea tips	
d Control number		9			10 Depend	dent care b	enefits		
e Employee's first name and initial	Last name		Suff.	11 No	onqualified	plans	12a		
Laura Smith							Code		
139 W. Elm Street				13 Stat	tutory Re ployee pl	etirement Third-party an sick pay	12b		
Sacramento, CA 95826							0 0		
Sacramento, CA 93020				14 Oth			12c		
							8		
							12d		
							8		
f Employee's address and ZIP code	Δ.						ě		
15 State Employer's state ID num		oe tine oto	17 State incon	no tay	10 1000	l wages, tips, etc.	19 Local inco	mo tay	20 Locality name
1	'			ie tax	10 Loca	ii wages, tips, etc.		ille tax	
CA 82387512	12,/	42.19	370.36				127.00		CASDI
Form <b>W-2</b> Wage and Statement Copy 1—For State, City, or Loc		2 CORRI	OX)	<b>X</b>		Department o	of the Treasury	Internal F	Revenue Service
PAYER'S name, street address, cit or foreign postal code, and telepho	ty or town, state or province one no.	e, country, ZIF	1a Total ord	dinary di	vidends	OMB No. 1545-	0110		
Any Prokorago Company			\$ 600.00			_ ചെ_vv	,	Divide	ends and
Any Brokerage Company			1b Qualified	divider	nds	20XX	<b>\</b>	Dist	ributions
4 Money Street									
Sacramento, CA 95826			\$ 600.00			Form 1099-E	OIV		
			2a Total ca	nital gair	n dietr	2b Unrecap. Se	oc 1250 gain		Copy 1
			\$	ortal gall	ruisti.	\$	o. 1200 gain	_	
PAYER'S TIN	RECIPIENT'S TIN		-	1000 ==	·	*	(000/) main	+	r State Tax
TATEN O TIN	NEOIFIENT O TIN		2c Section	1202 ga	ın	2d Collectibles	(28%) gain	<b>ا</b>	Department
62-2000000	E21 00 VVVV								
62-200000	521-00-XXXX								
			\$			\$		1	
RECIPIENT'S name			3 Nondivid	lend dis	tributions	4 Federal incor	ne tax withheld		
Bruce and Laura Smith			\$			\$			
Bruce and Laura Smith				199A div	vidends	6 Investment	expenses	xpenses	
Street address (including apt. no.)						\$			
139 W. Elm Street			7 Foreign	tax paid		8 Foreign country	or U.S. possession	İ	

Form 1099-DIV www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

9

FATCA filing requirement

City or town, state or province, country, and ZIP or foreign postal code

Sacramento, CA 95826

Account number (see instructions)

5135 (REV 10.21.2024) Page 150

11 Exempt-interest dividends

13 State 14 State identification no.

Cash liquidation distributions 10 Noncash liquidation distributions

\$

\$ \$

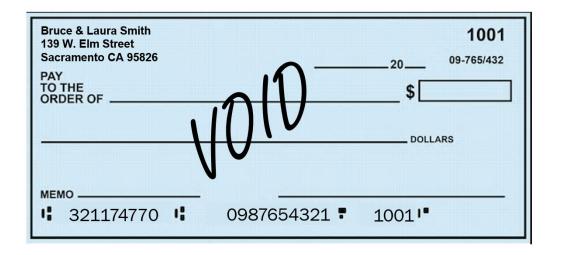
12 Specified private activity bond interest dividends

15 State tax withheld

-	VOII	CORR	ECT	ED				
PAYER'S name, street address, city or to or foreign postal code, and telephone no.  Any Brokerage Company	own, state or	province, country, ZIF	A	pplicable checkbox on For	m 89	49	OMB No. 1545-07	Broker and Barter Exchange
4 Money Street							Form 1099-B	Transactions
Sacramento, CA 95826			1	a Description of propert UTILITIES 50 SHARES		xampl	e: 100 sh. XYZ Co	o.)
			11	b Date acquired	_	Ic Date	e sold or disposed	
				11/05/2004			2/Last Year	
PAYER'S TIN	RECIPIENT	STIN	10	d Proceeds	1	le Cos	t or other basis	Copy 1
62-2000000	521-00-X	XXX	\$	3,500.00	\$		500.00	For State Tax
02 2000000	321 00 X		\$	f Accrued market discoun	t   .	_	sh sale loss disallow	Department
RECIPIENT'S name			_	Short-term gain or loss	_ +		ecked, proceeds from	m:
Bruce and Laura Smith				Long-term gain or loss X			ectibles	
Bruce and Laura Simili				Ordinary	Ц	QOF		
Street address (including apt. no.)				Federal income tax withhe	eld !	If che secu	ecked, noncovered	
139 W. Elm Street			\$	Reported to IRS:	٠,		cked, loss is not allowed	
City or town, state or province, country, a	and ZIP or fo	reign postal code	- °	Gross proceeds			d on amount in 1d	ed
Sacramento, CA 95826		.o.g., poota, oouo		Net proceeds X	_ ı			
Sacramento, CA 55820			8	Profit or (loss) realized in 20 xx on closed contracts			alized profit or (loss) o	
Account number (see instructions)				20 AA OH Closed Contracts			contracts-12/31/20	^^
CUSIP number		FATCA filing	\$	Unrealized profit or (loss) or	\$	_	egate profit or (loss)	
COSIF Hulliber		requirement	10	open contracts—12/31/20	хх	on c	ontracts	
14 State name 15 State identification	ation no. 16	State tax withheld	\$		\$			
	\$		12	If checked, basis reported to IRS	d 1	3 Barte	ering	
1000 5	\$			X	\$			
Form <b>1099-B</b>				www.irs.gov/Form1099B	3	Depar	tment of the Treasu	ry - Internal Revenue Service
	VOID	CORRE	CTE	D				
PAYER'S name, street address, city or tow or foreign postal code, and telephone no.	wn, state or p	province, country, ZIP	App	olicable checkbox on Form	8949	0	MB No. 1545-0715	Proceeds From
							20XX	Broker and Barter Exchange
Any Brokerage Company 4 Money Street							Form 1099-B	Transactions
Sacramento, CA 95826			1a	Description of property (	(Еха	mple:	100 sh. XYZ Co.)	
				CABLE CO. 100 SHARES				
			1b	Date acquired 02/04/2006			old or disposed ast Year	
PAYER'S TIN	RECIPIENT'S	S TIN	1d	Proceeds	_	· ·	other basis	Copy 1
52 2000000	F24 00 W	ww	\$	4,556.00	\$	5,55	6.00	For State Tax
62-2000000	521-00-XX	XX		Accrued market discount		Wash s	sale loss disallowed	Department
RECIPIENT'S name			\$	Short-term gain or loss	\$ 3 1	f chack	ed, proceeds from:	
			ı	Long-term gain or loss X		Collecti	_	
Bruce and Laura Smith				Ordinary		QOF		
Street address (including apt. no.)				ederal income tax withheld		f check security	ed, noncovered	
139 W. Elm Street			\$	Reported to IRS:			d, loss is not allowed	
City or town, state or province, country, a	nd ZIP or for	eign postal code	+	Gross proceeds X			amount in 1d	
Sacramento, CA 95826			ı	Net proceeds X				
,				Profit or (loss) realized in 0 XX on closed contracts			ed profit or (loss) on ntracts-12/31/20 XX	
Account number (see instructions)			\$	3.00	\$	,		
CUSIP number		FATCA filing	10 (	Unrealized profit or (loss) on	11 /	Aggreg	ate profit or (loss)	
		requirement	C	pen contracts-12/31/20 xx	(	on cont	racts	
14 State name 15 State identifica		State tax withheld	\$		\$			
	\$_		12 I	f checked, basis reported to IRS	13 I	Barterin	ng	
	Φ			X	Ψ			
Form 1099-B				www.irs.gov/Form1099B	D	epartm	ent of the Treasury -	Internal Revenue Service

5135 (REV 10.21.2024) Page 151

	CORRE	CTED (if checl	ked)						
FILER'S name, street address, city or t	own, state or province, country, ZIP	1 Date of closing		OMB No. 1545-0997					
or foreign postal code, and telephone	number	00/01/1+-			_				
Bruce Smith		09/01/Last Yea		20XX		eds From Real			
139 W. Elm Street		2 Gross proceeds	s	ZOAA	Estat	e Transactions			
Sacramento, CA 95826		¢ 55 000 00		Form <b>1099-S</b>					
FILER'S TIN	TRANSFEROR'S TIN	\$ 55,000.00 3 Address (including	ng city state ar	nd ZIP code) or legal de	scription	Conv B			
99-0009418	THANGI ENGILO TIN	3321 Power In		nd Zii Code, or legal de	Soription	Copy B For Transferor			
TRANSFEROR'S name		Sacramento, C	A 95826			This is important tax			
						nformation and is being furnished to the IRS. If			
New Land Owner				eive property or servi	ces y	ou are required to file a			
Street address (including apt. no.)		as part of the c	onsideration (if	f checked)	.▶ □	return, a negligence penalty or other			
1234 Any Street				eign person (nonreside		sanction may be imposed on you if this			
City or town, state or province, country	, and ZIP or foreign postal code		arthership, lore	eign estate, or foreign		item is required to be			
Sacramento, CA 95826		0.0				reported and the IRS determines that it has			
Account number (see instructions)		6 Buyer's part of	real estate tax			not been reported.			
Form <b>1099-S</b>	(lease for example)	+		5					
Form 1099-3	(keep for your records)	www.irs.gov/Fo	rm1099S	Department of the T	reasury - In	ternal Revenue Service			
	VOID CORF	RECTED							
PAYER'S name, street address, city	or town, state or province, country, ZI		nt compensation	n OMB No. 1545-01	20				
or foreign postal code, and telephon	e no.					Certain			
EMPLOYMENT DEVELOPME	NT DEPARTMENT	\$ 3,600.00		20XX		Government			
1000 GOVERNMENT HILL		2 State or loca				Payments			
	refunds, cred	dits, or offsets	1		rayın <del>c</del> ınıs				
SACRAMENTO CA 95831						•			
	,	\$		Form <b>1099-G</b>					
PAYER'S TIN	RECIPIENT'S TIN			Form <b>1099-G</b>		<u> </u>			
PAYER'S TIN 03-3523567	RECIPIENT'S TIN 522-00-XXXX	\$ 3 Box 2 amoun	it is for tax year	Form 1099-G 4 Federal income t		Copy 1			
PAYER'S TIN		\$	it is for tax year	Form 1099-G 4 Federal income t \$ 6 Taxable grants		Copy 1 For State Tax			
PAYER'S TIN 03-3523567		\$ 3 Box 2 amoun 5 RTAA paymes \$	it is for tax year ents	Form 1099-G 4 Federal income t \$ 6 Taxable grants \$	ax withheld	Copy 1			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith		\$ 3 Box 2 amoun  5 RTAA paymes  7 Agriculture p	it is for tax year ents	Form 1099-G 4 Federal income t \$ 6 Taxable grants \$ 8 Check if box 2 i trade or busines	ax withheld	Copy 1 For State Tax			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.)		\$ 3 Box 2 amoun  5 RTAA paymes  7 Agriculture p	it is for tax year ents	Form 1099-G 4 Federal income t \$ 6 Taxable grants \$ 8 Check if box 2 i	ax withheld	Copy 1 For State Tax			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street	522-00-XXXX	\$ 3 Box 2 amoun  5 RTAA paymes  7 Agriculture p  \$ 9 Market gain	it is for tax year ents	Form 1099-G 4 Federal income t \$ 6 Taxable grants \$ 8 Check if box 2 i trade or busines	ax withheld	Copy 1 For State Tax			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.)	522-00-XXXX	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$	it is for tax year ents payments	Form 1099-G 4 Federal income t \$ 6 Taxable grants \$ 8 Check if box 2 i trade or busines income	s s	Copy 1 For State Tax Department			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun	522-00-XXXX	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$	it is for tax year ents	Form 1099-G 4 Federal income t \$ 6 Taxable grants \$ 8 Check if box 2 i trade or busines income	s s	Copy 1 For State Tax Department			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826	522-00-XXXX	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$	it is for tax year ents payments	Form 1099-G 4 Federal income t \$ 6 Taxable grants \$ 8 Check if box 2 i trade or busines income	s s	Copy 1 For State Tax Department			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826	522-00-XXXX	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$ 10a State 10	it is for tax year ents payments	Form 1099-G 4 Federal income t \$ 6 Taxable grants \$ 8 Check if box 2 i trade or busines income  cation no. 11 State income	sax withheld	Copy 1 For State Tax Department			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826 Account number (see instructions)	522-00-XXXX try, and ZIP or foreign postal code	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$ 10a State 10	it is for tax year ents payments	Form 1099-G 4 Federal income t \$ 6 Taxable grants \$ 8 Check if box 2 i trade or busines income  cation no. 11 State income	sax withheld	Copy 1 For State Tax Department			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826 Account number (see instructions)	522-00-XXXX try, and ZIP or foreign postal code	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$ 10a State 10	it is for tax year ents payments	Form 1099-G 4 Federal income t \$ 6 Taxable grants \$ 8 Check if box 2 i trade or busines income  cation no. 11 State income	ss ss he ax withheld	Copy 1 For State Tax Department  - Internal Revenue Service			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826 Account number (see instructions) Form 1099-G	522-00-XXXX try, and ZIP or foreign postal code	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$ 10a State 10	it is for tax year ents payments	Form 1099-G 4 Federal income to \$ 6 Taxable grants \$ 8 Check if box 2 is trade or busines income  cation no. 11 State income  Department of the	s s s he tax withheld	Copy 1 For State Tax Department  - Internal Revenue Service			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826 Account number (see instructions) Form 1099-G  YMCA 4525 HAPPY LANE	try, and ZIP or foreign postal code  www.irs.gov/Form109	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$ 10a State 10	it is for tax year ents payments	Form 1099-G  4 Federal income to the second	s sss	Copy 1 For State Tax Department  - Internal Revenue Service  MITH ET			
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826 Account number (see instructions) Form 1099-G  YMCA 4525 HAPPY LANE SACRAMENTO CA 958	try, and ZIP or foreign postal code  www.irs.gov/Form109	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$ 10a State 10	it is for tax year ents payments	Form 1099-G  4 Federal income to \$  6 Taxable grants  8 Check if box 2 is trade or busines income  action no. 11 State income  \$  Department of the MR. AND No. 139 W. ELN. SACRAMEN	s siss    The tax withheld the tax withheld the Treasury  MRS. SN  M STREIN   Copy 1 For State Tax Department  - Internal Revenue Service  MITH ET				
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826 Account number (see instructions) Form 1099-G  YMCA 4525 HAPPY LANE SACRAMENTO CA 958 916.555.9898	try, and ZIP or foreign postal code  www.irs.gov/Form109	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$ 10a State 10	it is for tax year ents payments	Form 1099-G  4 Federal income to the second	s siss    The tax withheld the tax withheld the Treasury  MRS. SN  M STREIN   Copy 1 For State Tax Department  - Internal Revenue Service  MITH ET				
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826 Account number (see instructions) Form 1099-G  YMCA 4525 HAPPY LANE SACRAMENTO CA 958	try, and ZIP or foreign postal code  www.irs.gov/Form109	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$ 10a State 10	it is for tax year ents payments	Form 1099-G  4 Federal income to \$  6 Taxable grants  8 Check if box 2 is trade or busines income  action no. 11 State income  \$  Department of the MR. AND No. 139 W. ELN. SACRAMEN	s siss    The tax withheld the tax withheld the Treasury  MRS. SN  M STREIN   Copy 1 For State Tax Department  - Internal Revenue Service  MITH ET				
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826 Account number (see instructions) Form 1099-G  YMCA 4525 HAPPY LANE SACRAMENTO CA 958 916.555.9898	try, and ZIP or foreign postal code  www.irs.gov/Form109	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$ 10a State 10	it is for tax year ents payments	Form 1099-G  4 Federal income to \$  6 Taxable grants  8 Check if box 2 is trade or busines income  action no. 11 State income  \$  Department of the MR. AND No. 139 W. ELN. SACRAMEN	s siss    The tax withheld the tax withheld the Treasury  MRS. SN  M STREIN   Copy 1 For State Tax Department  - Internal Revenue Service  MITH ET				
PAYER'S TIN 03-3523567 RECIPIENT'S name Laura Smith Street address (including apt. no.) 139 W. Elm Street City or town, state or province, coun Sacramento, CA 95826 Account number (see instructions) Form 1099-G  YMCA 4525 HAPPY LANE SACRAMENTO CA 958 916.555.9898 TAX ID 94-3543987	try, and ZIP or foreign postal code  www.irs.gov/Form109	\$ 3 Box 2 amoun  5 RTAA payme \$ 7 Agriculture p \$ 9 Market gain \$ 10a State 10	it is for tax year ents payments	Form 1099-G  4 Federal income to select the	s siss   In a transfer of the tax withheld   In a transfer of the	Copy 1 For State Tax Department  - Internal Revenue Service  MITH ET			



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# Exercise 14 - Ralph and Jen Fields

- 1. Ralph Fields is in the military
  - His domicile is California
  - Stationed: Nevada
  - Lives in the barracks
- 2. Jen Fields is a Museum Director
  - Her domicile is California
  - Lives in a rented apartment in California
- 3. They will file a joint return





Form <b>13614-C</b> (October 2021)		Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet										OMB Number 1545-1964		
You will need:  • Tax Information such a  • Social security cards o  • Picture ID (such as vali	r ITIN letters f	for all person	ons on vo	our tax r ur spou	eturn. ise.	You are complete.	e responence responence e	nsible for t accurate in	formation.	tion on yo		Please pro		
	Volunteer	rs are train To repo						old the high at <u>wi.voltax</u>		l standard	s.			
Part I - Your Personal Inform	mation (If you	are filing a j	oint return	, enter y	your nam	es in the sa	ame orde	er as last ye	ar's return)					
Your first name		M.I.	Last n	ame				Be	st contact n	umber		you a U.S. citizen?		
RALPH		C	FIELD	S				91	6.555.1212		ĭ Ye		No	
Your spouse's first name		M.I.	Last n						st contact n	umber			J.S. citizen?	
JEN		L	FIELD	)S				91	6.555.2121		× Ye		No	
3. Mailing address 2 AURORA CANYON ROAD							City BRIDGEF	ODT			State		IP code 3517	
4. Your Date of Birth	5. Your job	title		6	l ast vear	, were you		OKI		a Ful	I-time stud		es 🗵 No	
11/02/1973	,	PETTY OFF	HCER		•	nd permane		abled	Yes 🗵 N		gally blind	T Y		
7. Your spouse's Date of Birth				_		, was your			103 🖺 1		I-time stud		es 🗵 No	
03/04/1974	MUSEUM N		C		•	, was your nd permane			Yes 🗷 N		gally blind	□ Y	_	
10. Can anyone claim you or y			nt?	☐ Yes	× No	Unsu		abicu _	103 🗷 1	10 0. LO	July Dilliu		C3 E 140	
11. Have you, your spouse, or	•							Identity Pr	otection PIN	1?		□ Y	es 🗵 No	
12. Provide an email address										•-			- E 110	
Part II - Marital Status an	1 / /			n DC GGC	,u 101 con	tuoto iroini	the inter	nai revene	ic ocrvice)					
1. As of December 31, 2021, v		ever Marrie		nis inclu	des regist	ered dome	estic part	nerships, c	ivil unions.	or other for	mal relatio	nships unde	r state law)	
was your marital status?		arried	•			married in		, , ,	,			Yes □ N	,	
-					, ,			ny part of t	he last six n	nonths of 2	0217	Yes □ N	0	
	□ Di	ivorced			al decree			, p						
		egally Separ	rated Da	ate of se	parate m	aintenance	e decree							
		idowed			ouse's de									
O List the names halow of										_				
<ol><li>List the names below of:</li><li>everyone who lived with y</li></ol>	ou last vear /o	other than vo	nur snouse	e)				If add	litional spac	e is neede	d check he	ere 🔲 and li	st on page 3	
anyone you supported but				-,					To be co	mpleted b	y a Certifi	ed Volunte	er Preparer	
Name (first, last) Do not enter your	Date of Birth	Relationship	Number of	US	Resident	Single or	Full-time	Totally and	Is this	Did this	Did this	Did the	Did the	
name or spouse's name below	(mm/dd/yy)	to you (for example: son, daughter, parent, none, etc)	months lived in your home last year	Citizen (yes/no)	of US, Canada, or Mexico last year (yes/no)	Married as of 12/31/21 (S/M)	Student last year (yes/no)	Permanently Disabled (yes/no)	person a qualifying child/relative of any other person? (yes/no)	person provide more than 50% of his/ her own support?	person have less than \$4,300 of income? (yes,no,n/a)	taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	taxpayer(s) pay more than half the cost of maintaining a home for this person?	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(yes,no,n/a)		,	(yes/no)	

Check	appr	opriate be	ox for each question in each section									
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive									
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?									
	X		2. (A) Tip Income?									
	×		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)									
	×		(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)									
	X		12. (B) Unemployment Compensation? (Form 1099G)									
	×		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	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)									
			(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	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)									
	×		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?									
	×		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.)									
	×		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?									
	×	1 🗂	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?									
	×		11. (B) Receive Advanced Child Tax Credit payments?									
_	_	DOT 53131E	13614 C (D.), 40 0004									

2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:  a. Direct deposit  Yes  No  b. To purchase U.S. Savings Bonds c. To split your refund between different accounts  Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account?   Yes  No
5. Did you live in an area that was declared a Federal disaster area?  Yes  No If yes, where?
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
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?
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, SEW:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

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

Yes No If yes, which language?

Additional Information and Questions Related to the Preparation of Your Return

22222	a Employee's social security number 511-00-XXXX	45-0008								
b Employer identification number (	EIN)		1 Wag	ges, tips, other compensation	2 Feder	al income ta	x withheld			
84-9990000				47,412.00	4,900.00					
c Employer's name, address, and	3 Soc	3 Social security wages 4 Social security tax wit								
DFAS			47,412.00		2,940.00					
8899 East 66th Street			5 Me	dicare wages and tips	6 Medic	care tax with	held			
Indianapolis, IN 46249-1200				47,412.00		687.00				
			7 Soc	cial security tips	8 Alloca	ited tips				
d Control number			9		10 Deper	ndent care b	enefits			
e Employee's first name and initial	Last name	Suff.	11 Nor	nqualified plans	<b>12a</b>					
Ralph C. Fields			40 State	utory Retirement Third-party	d					
2 Aurora Canyon Road			employee plan sick pay							
Bridge Port, CA 93517				X	d					
			14 Oth	er	12c					
					a					
					12d					
					a					
f Employee's address and ZIP cod										
15 State Employer's state ID num	nber 16 State wages, tips, etc.	17 State incor	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name			
CA 80509664	47,412.00	450.00								

Form W-2 Wage and Tax
Statement
Copy 1—For State, City, or Local Tax Department

**50XX** 

Department of the Treasury-Internal Revenue Service

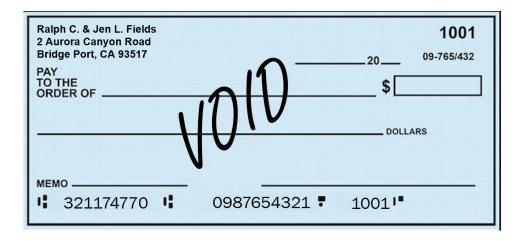
55555	a Employee's social security number 512-00-XXXX	OMB No. 154	. 1545-0008							
b Employer identification number (			1 Wa	ges, tips, other compensation	2 Feder	ral income ta	x withheld			
88-9990000				12,552.00		800.00				
c Employer's name, address, and	ZIP code	3 So	3 Social security wages 4 Social security tax							
Mono County Historical Mus	seum		12,552.00		778.00					
5486 9 <sup>th</sup> Street			5 Me	edicare wages and tips	6 Medic	care tax with	held			
Sacramento, CA 95827				12,552.00		182.00				
			7 So	cial security tips	8 Alloca	ated tips				
d Control number		9 10 Dependent care ben				penefits				
e Employee's first name and initial	Last name	Suff.	11 No	onqualified plans	12a					
Jen L. Fields					d					
2 Aurora Canyon Road			13 Statutory Retirement Third-party employee plan sick pay							
Bridge Port, CA 93517										
			14 Oth	ner	12c					
					og e					
					12d	ı				
					a					
f Employee's address and ZIP cod										
15 State Employer's state ID num	ber 16 State wages, tips, etc.		ne tax	18 Local wages, tips, etc.	19 Local inc	come tax	20 Locality name			
CA 80509655	12,552.00	0.00								

Form W-2 Wage and Tax Statement Copy 1-For State, City, or Local Tax Department



Department of the Treasury-Internal Revenue Service

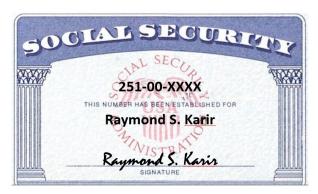
	VOID	CORF	RECTED						
PAYER'S name, street address,		nce, country, Z	IP Payer's RTN (optional)	O	MB No. 1545-0112				
or foreign postal code, and telep	phone no.				@ <b></b>	Interes			
BRIDGE PORT BANK			1 Interest income		20XX				
5431 HAWKINS STRE			I interest income			Income			
SACRAMENTO, CA 9	5826		\$ 148.00	F	orm <b>1099-INT</b>				
			2 Early withdrawal penalty	y		Copy ·			
DAVEDIO TIV	DECIDIE UTIO TIV					оор,			
PAYER'S TIN RECIPIENT'S TIN				\$ 3 Interest on U.S. Savings Bonds and Treas, obligations					
37-7XXXXXX	511-00-XXXX		3 litterest on 0.5. Savings	s Borius ariu	rreas. Obligations	Departmen			
			\$						
RECIPIENT'S name			4 Federal income tax with	held 5 Inves	stment expenses				
RALPH & JEN FIELDS			\$	\$					
Street address (including apt. no	2)		6 Foreign tax paid	7 Foreig	gn country or U.S. posses	ssion			
2 AURORA CANYON	•		8 Tax-exempt interest	9 Spec	ified private activity bond				
2 AURORA CANTON	ROAD			intere					
City or town, state or province,	country, and ZIP or foreign	postal code	\$	\$					
BRIDGE PORT, CA 90	245-4659		10 Market discount	<b>11</b> Bon	d premium				
		FATCA fili	ng ¢	•					
		requireme		ations 13 Bond	premium on tax-exempt	bond			
			\$	\$	, , , , , , , , , , , , , , , , , , ,				
Account number (see instruction	ns)		14 Tax-exempt and tax credit	15 State	16 State identification				
			bond CUSIP no.			\$			
Form 1099-INT						\$			
Form 1099-1141			www.irs.gov/Form1099INT	Depa	artment of the Treas	ury - Internal Revenue Servic			
	VOID [	CORRE		OMB	No. 1545-0112	1			
PAYER'S name, street address, c or foreign postal code, and teleph		e, country, ZIP	Payer's RTN (optional)	OIVID	NO. 1545-0112				
BANK OF AMERICA				9	$\mathbb{O}XX$	Interest			
1435 1 <sup>ST</sup> STREET			1 Interest income	2		Income			
SACRAMENTO, CA 95	826		<b>4</b> 70 00		4000 INT				
·			\$ 72.00 2 Early withdrawal penalty	Form	1099-INT				
			2 Early Withdrawai penaity			Copy 1			
PAYER'S TIN	RECIPIENT'S TIN		\$			<b>5</b> 0 <b>7</b>			
38-7XXXXXX	512-00-XXXX		3 Interest on U.S. Savings Bo	nds and Trea	as. obligations	For State Tax Department			
			<b>6</b>			2 oparament			
RECIPIENT'S name			Federal income tax withheld	d 5 Investme	ent expenses				
JEN L. FIELDS			\$	\$	on expenses				
JEIN L. FIELDS			6 Foreign tax paid	7 Foreign co	untry or U.S. possession				
Street address (including apt. no.)			\$						
2 AURORA CANYON R	OAD		8 Tax-exempt interest	9 Specified interest	private activity bond				
City or town, state or province, co	untry, and ZIP or foreign po	stal code	\$	\$					
, , , , ,			10 Market discount	11 Bond pr	emium				
BRIDGE PORT, CA 902	45-4059								
		FATCA filing requirement	<u> </u>	\$					
			12 Bond premium on Treasury obligations \$	\$ 13 Bond pren	nium on tax-exempt bond				
Account number (see instructions	)		14 Tax-exempt and tax credit	+	State identification no.	17 State tax withheld			
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			bond CUSIP no.			\$			
						\$			
Form 1099-INT			www.irs.gov/Form1099INT	Departm	ent of the Treasury -	Internal Revenue Service			



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# Exercise 15 – Raymond S. and Shawntae S. Karir

- 1. Raymond Karir is in the military
  - His domicile is California
  - Stationed: California
- 2. Shawntae is a homemaker
  - Her domicile is California
- 3. Raymond provides support for his sister:
  - Sabrina Smythe born 01/13/1975
  - · Permanently disabled
  - Lives with Raymond and Shawntae
  - Relies upon Raymond for her support and entire cost of maintaining her home
  - Sabrina received \$200 a month is social security benefits
- 4. Shawntae received a lump sum distribution from social security since she was injured
  - Lump sum payments:
    - Prior Year 1 Adjusted Gross Income is \$36,605
    - Prior Year 2 Adjusted Gross Income is \$36,510
    - Prior Year 3 Adjusted Gross Income is \$36,390
- 5. They live in a rented house all year off base







Form <b>13614-C</b> (October 2021)		Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet											lumber -1964
You will need:  • Tax Information such a  • Social security cards o  • Picture ID (such as vali	r ITIN letters f	or all perso	ons on yo	ur tax ur spoi	return. use.	You a comp	re respo	nsible for accurate	1-4 of this formation. lease ask the	tion on yo			
	Volunteers are trained to provide high quality service and uphold the highest ethical standards.  To report unethical behavior to the IRS, email us at wi.voltax@irs.gov												
Part I - Your Personal Inform	Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)												
1. Your first name		M.I.	Last na	ame				В	est contact n	umber		ou a U.S. cit	izen?
RAYMOND		S	KARIF	3				9	16.555.1212		× Ye	s [	No
2. Your spouse's first name		M.I.	Last na	ame				В	est contact n	umber			U.S. citizen?
SHAWNTAE		S	KARII	3				9	16.555.2121		× Ye		No
Mailing address							City				State		IP code
4822 HATERS LANE	1						SACRAN	IENTO			CA		5826
Your Date of Birth	5. Your job t	title			Last year						I-time stud		'es ⊠ No
9/21/1970	MILITARY			_	Totally ar				Yes 🗷 N		gally blind		′es ⊠ No
<ol><li>Your spouse's Date of Birth</li></ol>	8. Your spor	use's job titl	е	9.	Last year	, was you	r spouse:	:		a. Ful	I-time stud	dent 🗌 Y	'es 🗌 No
2/11/1971	HOUSEWIF	E		b.	Totally ar	nd permar	ently dis	abled [	Yes 🗵 N	lo c. Leg	gally blind		'es 🗌 No
10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure													
11. Have you, your spouse, or	r dependents b	een a victin	n of tax rel	ated id	entity thef	t or been	issued ar	Identity F	rotection PIN	۱?		_ Y	′es ⊠ No
12. Provide an email address	(optional) (this	email addr	ess will no	t be us	ed for con	tacts fron	the Inter	mal Rever	nue Service)				
Part II - Marital Status an													
1. As of December 31, 2021,	what 🔲 Ne	ever Married	d (Th	is inclu	des regis	tered dom	estic par	tnerships,	civil unions,	or other for	mal relation	nships unde	er state law)
was your marital status?	× Ma	arried	a. If \	Yes. Di	d you get	married in	2021?					Yes □ N	lo
-					, ,			ny part of	the last six n	nonths of 2	0217	Yes	lo
	□ Di	vorced		•	nal decree		- aaiiiig c	, part or				_	
		gally Separ			eparate m		e decree			_			
		idowed			pouse's de		o deciree						
		luoweu		.ai 01 3	pouse s u	catti				_			
<ol><li>List the names below of:</li><li>everyone who lived with y</li></ol>	ou last year (o	ther than yo	our spouse	e)				If a	dditional spac	e is neede	d check h	ere 🗌 and I	ist on page 3
<ul> <li>anyone you supported bu</li> </ul>	t did not live wi	th you last	year						To be co	mpleted b	y a Certif	ied Volunte	er Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/2: (S/M)		Totally and Permanent Disabled (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)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(yes,no,n/a)		, , , , , , , , , , , , , , , , , , , ,	(yes/no)
SABRINA SMYTHE	1/13/1975	SISTER	12	Y	Y	S	N	Y					

Chec	c appr	opriate bo	ox for each question in each section										
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive										
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?										
	X		2. (A) Tip Income?										
	×		3. (B) Scholarships? (Forms W-2, 1098-T)										
×			<ol> <li>(B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li> </ol>										
	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?										
×			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)										
×			11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)										
	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?										
	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										
	×		<ol><li>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</li></ol>										
	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.?										
	×		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)										
	×		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?										
	×		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?										
	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?										

Additional Information and Questions Related to the Preparation of Your Return
1. Would you like to receive written communications from the IRS in a language other than English?   Yes No If yes, which language?
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:  a. Direct deposit  Yes  b. To purchase U.S. Savings Bonds c. To split your refund between different accounts  □ Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account? 🗵 Yes 🔲 No
5. Did you live in an area that was declared a Federal disaster area?   Yes  No  If yes, where?
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
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?   Hispanic or Latino   Not Hispanic or Latino   Prefer not to answer
14. 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 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

you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be further uniformation in the IRS volunteer income tax preparation and outreach programs. The information 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

55555	OMB No. 154	1545-0008							
b Employer identification number (	EIN)		1 Wag	eral income tax	x withheld				
84-9990000				56,000.00		5,600.00			
c Employer's name, address, and	ZIP code	3 Soc	cial security wages	3	4 Soci	al security tax	withheld		
DFAS				56,000.00			3,472.00		
8899 East 66th Street			5 Me	dicare wages and	tips	6 Med	icare tax withh	neld	
Indianapolis, IN 46249-1200				56,000.00			812.00		
			7 Soc	cial security tips		8 Alloc	cated tips		
d Control number		9	9 10 Dependent care b				enefits		
e Employee's first name and initial Raymond S. Karir	Last name	Suff.		nqualified plans		<b>12a</b>	2,500.00		
4822 Haters Lane			13 Statu empi	loyee plan	Third-party sick pay	12b			
Sacramento, CA 95826				X		a Q	1,000.00		
			14 Oth	er		12c			
						12d			
f Employee's address and ZIP cod	le								
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages,	tips, etc.	19 Local in	come tax	20 Locality name	
CA 80509664	56,000.00	1,425.00							

Form **W-2** Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

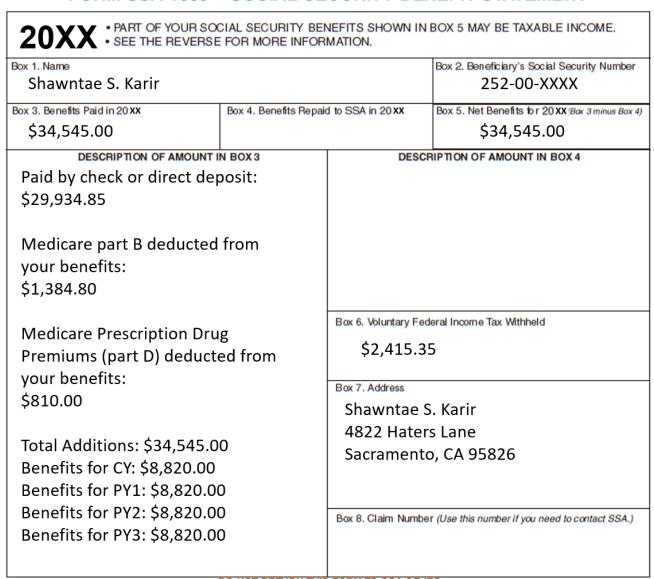
	VOID	CORRE	CTED					
PAYER'S name, street address, city or foreign postal code, and telephone		, country, ZIP	Payer's RTN (optional)	OM	IB No. 1545-0112			
Safe Federal Credit Unio 15435 Sunrise Avenue	n		1 Interest income	6	20 <b>XX</b>	Interest Income		
Sacramento, CA 95826			\$ 124.73	Fo	rm 1099-INT			
			2 Early withdrawal penalty			Copy 1		
PAYER'S TIN	RECIPIENT'S TIN		\$			For State Tax		
24-5000000		3 Interest on U.S. Savings Bonds and Treas. obligations						
			\$					
RECIPIENT'S name	+		4 Federal income tax withheld	5 Invest	ment expenses			
Raymond S. Karir			\$	\$				
Raymona 3. Ram			6 Foreign tax paid	<b>7</b> Foreign	country or U.S. possession			
Street address (including apt. no.)			\$					
4822 Haters Lane			8 Tax-exempt interest	9 Specifi interes	ied private activity bond st			
City or town, state or province, count	ry, and ZIP or foreign pos	stal code	\$	\$				
Sacramento, CA 95826			10 Market discount	11 Bond	premium			
		FATCA filing	\$	\$				
		requirement	12 Bond premium on Treasury obligations	13 Bond p	premium on tax-exempt bond			
			\$	\$				
Account number (see instructions)			14 Tax-exempt and tax credit	15 State	16 State identification no.	17 State tax withheld		
			bond CUSIP no.			\$		
						\$		
orm 1099-INT	·		www.irs.gov/Form1099INT	Depar	tment of the Treasury -	Internal Revenue Service		

		■ VOID		CORRE	ECT	ED						
PAYER'S name, street add country, ZIP or foreign post		,		vince,	1	Gross dist	tribut	ion	OM	B No. 1545-0119		Distributions From ensions, Annuities,
					\$ 6	,436.00			6		l <sub>D</sub> ,	Retirement or rofit-Sharing Plans,
Founders Banking 968 Main Street					2a	Taxable a	mour	nt	(4		"	IRAs, Insurance Contracts, etc.
Sacramento, CA 958	26				\$ 6	,436.00			F	om 1099-R		Contracts, etc.
Sacramento, CA 930	20				_	Taxable a	mour	nt		Total		01
						not deterr		_		distributio	n	Copy 1
PAYER'S TIN	F	RECIPIENT'S TI	N		3	Capital ga in box 2a)		cluded	4	Federal income withheld	tax	For State, City, or Local Tax Department
27-2000001		2E1 00 VVV	v		\$				¢ c	43.00		Tax Department
RECIPIENT'S name		251-00-XXX	^		Φ 5	Employee	contr		_	Net unrealized		
Raymond S. Karir					\$	Designate contribution insurance	d Rot	h r	\$	appreciation ir employer's sec	1	
Street address (including a	pt. no.)				7	Distributio	n	IRA/	8	Other		
	pt. 110.j				ľ	code(s)		SEP/ SIMPLE	ľ	ound.		
4822 Haters Lane						7			\$		%	
City or town, state or province	e, count	try, and ZIP or fo	reign p	ostal cod	e 9a	Your perce	ntage	of total	9b	Total employee cor	tributions	
Sacramento, CA 958						distribution		%	_			
10 Amount allocable to IRR within 5 years		1 1st year of lesig. Roth contrib		CA filing uirement	12 \$	State tax v	vithhe	eld	13	State/Payer's s	tate no.	14 State distribution \$
\$					\$							\$
Account number (see instruc	tions)		Date		15	Local tax v	vithhe	eld	16	Name of localit	ty	17 Local distribution
			paym	nent	\$				ļ			\$
					\$							\$
Form 1099-R		www.	irs.gov/F	om1099	R				D	epartment of the	Treasury -	Internal Revenue Service
		/OID □ C	ORRE	CTED								
PAYER'S name, street address, city or foreign postal code, and telephone	r town, sta				ordinar	y dividends	ОМЕ	No. 1545-	0110			
Heart Funding				\$ 162.9	_		9	(X)	<b>(</b>	Divide		
PO Box 5922				1b Qualif	ied div	vidends 2011			Distrik			ns
Sacramento, CA 95826				\$ 106.0	0		For	m <b>1099-l</b>	DIV			
						gain distr.	2b (	Jnrecap. S	ec. 12	250 gain	Cop	py 1
DAVEDIO TIN	DEOIDIE	UTIO TIN		\$ 68.75			\$				r State	
PAYER'S TIN	RECIPIE	NI'S IIN		2c Section	on 1202	2 gain	2d (	Collectibles	(28%	5) gain	Departm	ent
34-2000000	251-0	0-XXXX										
RECIPIENT'S name				\$			\$					
Raymond S. Karir				3 Nondi	vidend	distributions	4 F	ederal inco	me ta	x withheld		
					n 199/	A dividends		nvestment	exper	nses		
Street address (including apt. no.)				7 Foreig	ın tav r	naid	\$ 8 F	oreign country	rorll S	noccossion		
4822 Haters Lane				7 Foreig	jii tax p	Jaid		oreign country	0.0	, possession		
City or town, state or province, country	y, and ZIP	or foreign postal co	ode	\$ 12.85								
Sacramento, CA 95826				9 Cash I	iquidati	on distributions	10 \$	Noncash liqui	dation	distributions		
			CA filing uirement	11 Exem	pt-inter	rest dividends		Specified proond interes				
				\$			\$					
Account number (see instructions)				13 State	14 8	tate identification no.	. —	State tax wi	ithheld	d		
							\$					
Form <b>1099-DIV</b>					2 acv/[	Form1099DIV	_		f the	Treasury - Internal R	avanua Ca	

www.irs.gov/Form1099DIV

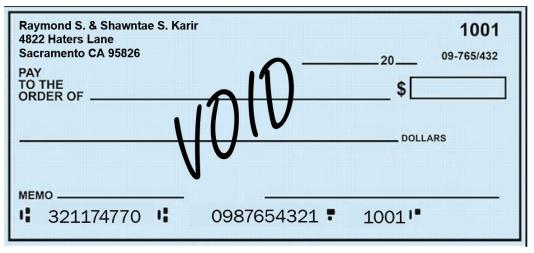
Department of the Treasury - Internal Revenue Service

### FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT



Form SSA-1099-SM (1-2017)

DO NOT RETURN THIS FORM TO SSA OR IRS



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# Exercise 16 - Blake B. and Nooria B. Tyler

- 1. Blake Tyler is in the military
  - His domicile is California
  - Stationed: California
- 2. Nooria Tyler is a school teacher
  - Her domicile is California
- 3. They have three dependents:
  - Amanda Alexander born 05/08/2020, grandchild
  - Stephanie Tyler born 03/13/2003, daughter
    - Full time college student
  - Annette Wilson born 03/17/1976, Blake's sister
    - Totally and permanently disabled
- 4. Blake and Nooria provided:
  - The entire cost of maintaining their home
  - All of the support for the daughter, grandchild and Blake's sister
- 5. Nooria owns a small business that she operates out of the home:
  - She types medical transcripts
  - Income received \$982
  - Expenses: \$49 for paper and \$67 for a printer cartridge
  - Car Expenses:
    - Business miles: 158 per month for 11 months
    - Other miles: 5,225
    - Car in service: 01/02/2018
    - She had another vehicle available for personal use
  - Business code: 561410
- 6. Blake paid \$3,600 in alimony to a previous wife:
  - Her social security number is 215-XX-XXXX
  - Divorce went final on 10/04/2000
- 7. Nooria made a \$6,000 contribution to her traditional IRA account
- 8. They had the following itemized deductions:
  - Medical insurance \$1,200
  - Medical bills \$853
  - Life insurance \$1,842
  - Funeral expenses \$5,600
  - Medical mileage 1,236 total miles for the year (103 miles per month)
  - Prescription drugs \$965
  - Prescription glasses \$210
  - Personal property tax \$624
  - Gambling losses \$2,250
  - Speeding ticket \$375
  - •
  - Cash donation \$1,730

- 9. They made federal estimated tax payments:
  - 04/14/last year \$100
  - 09/18/last year \$100
- 10. They also applied \$200 from last year's refund toward this year's federal taxes
- 11. They live in their owned home off base











Form <b>13614-C</b> (October 2021)		Int		•		sury - Interna Qualit		Service View S	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 perso	ons on yo			You are complete.	re respo	nsible for accurate i	1-4 of this forman formation. lease ask the	tion on yo			
	Volunteer								hest ethica x@irs.gov	l standard	s.		
Part I - Your Personal Inform	mation (If you a	are filing a j	oint return	, enter	your nam	es in the s	ame ord	er as last y	ear's return)				
1. Your first name BLAKE		M.I. B	Last n						est contact n 16.555.1212	umber	Are yo ⋉ Ye	ou a U.S. citi s	izen? No
Your spouse's first name     NOORIA		M.I.	Last n						est contact n 16.555.2121	umber	Is you ⋉ Ye	r spouse a l s	J.S. citizen? No
3. Mailing address 8705 MARCONI AVE							City SACRAN	IENTO			State CA		IP code 5826
4. Your Date of Birth	5. Your job t	title		6.	Last year	, were you	I:			a. Ful	I-time stud	lent 🔲 Y	es 🗵 No
7/28/1972	MILITARY			b.	Totally ar	nd perman	ently dis	abled [	Yes 🗵 N	lo c. Leg	gally blind		es 🗵 No
7. Your spouse's Date of Birth	8. Your spor	use's job titl	le	9.	Last year	, was your	spouse	:		a. Ful	I-time stud	lent 🔲 Y	es 🗵 No
1/15/1973	TEACHER			b.	Totally ar	nd perman	ently dis	abled [	Yes 🗴 N	lo c. Leg	gally blind		es 🗵 No
10. Can anyone claim you or	10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure												
11. Have you, your spouse, or	11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?												
12. Provide an email address	(optional) (this	email addr	ess will no	t be us	ed for con	tacts from	the Inte	mal Reven	ue Service)				
Part II - Marital Status an	d Household	Informati	ion										
1. As of December 31, 2021,	what 🔲 Ne	ever Marrie	d (Th	nis inclu	ides regist	tered dom	estic par	tnerships,	civil unions, o	or other for	mal relatio	nships unde	r state law)
was your marital status?	× Ma	arried	a. If	Yes, Di	d you get	married in	2021?					Yes N	0
			b. Di	id you li	ive with yo	our spouse	during a	any part of	the last six n	nonths of 2	021?	Yes 🔲 N	0
	☐ Di	vorced	Da	ate of fi	nal decree	•							
	☐ Le	gally Separ	rated Da	ate of s	eparate m	aintenanc	e decree						
	□ W	idowed	Ye	ear of s	pouse's de	eath							
List the names below of:     everyone who lived with y	ou last vear (o	ther than vo	our spouse	e)				If ad	ditional spac	e is neede	d check he	ere 🗌 and lis	st on page 3
anyone you supported bu				,					To be co	mpleted b	y a Certifi	ed Volunte	er Preparer
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (S/M)	Student	Totally and Permanenti Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/ her own support?	Did this person have less than \$4,300 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person?
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		(yes,no,n/a)			(yes/no)
AMANDA ALEXANDER	5/08/2015	Grandchild	12	Y	Y	S	Y	N					

ANNETTE WILSON 3/17/1976 SISTER 12 Y Y S N Y

Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2021)

STEPHANIE TYLER

3/13/2000

12

Daughter

Chec	k appr	opriate bo	ox for each question in each section
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive
X			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
	X		2. (A) Tip Income?
	×		3. (B) Scholarships? (Forms W-2, 1098-T)
X			<ol><li>(B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li></ol>
×			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)
	×		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)
	X		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)
	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	
	×		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?
X			<ol><li>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</li></ol>
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.?
	×		<ol><li>(A) Expenses related to self-employment income or any other income you received?</li></ol>
X			8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V - Life Events - Last Year, Did You (or Your Spouse)
	×		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
	×		2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
	×		3. (A) Adopt a child?
	×		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
	×		6. (A) Receive the First Time Homebuyers Credit in 2008?
	×		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
	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?

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?
<ol><li>Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)</li></ol>
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:  a. Direct deposit  ☐ Yes  Direct deposit  ☐ Yes  Direct deposit  ☐ Yes  No  C. To split your refund between different accounts  ☐ Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account? 🗵 Yes 🔲 No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☑ No If yes, where?
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
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?
Additional comments
Privacy Act and Paperwork Reduction Act Notice
The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

	a Employee's social security number					1			
22222	, ,	OMB No. 154	5-0008						
	211-00-XXXX	OMB 140. 104							
b Employer identification number (	EIN)		1 Wa	ges, tips, other compensation	2 Federa	<ol><li>Federal income tax withheld</li></ol>			
84-9990000				54,000.00	4,200.00				
c Employer's name, address, and	ZIP code	3 So	cial security wages	4 Social	security tax withheld				
DFAS				56,720.00		3,516.64			
8899 East 66th Street			5 Me	dicare wages and tips	6 Medic	are tax withheld			
Indianapolis, IN 46249-1200				56,720.00		822.14			
			7 Soc	cial security tips	8 Alloca	ted tips			
d Control number			9		10 Depen	ndent care benefits			
e Employee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a				
Blake B. Tyler					ğ D	2,720.00			
8705 Marconi Avenue			13 Stat	utory Retirement Third-party slovee plan sick pay	12b				
Sacramento, CA 95826					o d				
Sacramento, CA 93820			14 Oth		12c				
					9	1			
					12d				
					C	I			
4.5	-				e e				
f Employee's address and ZIP cod									
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inco	ome tax 20 Locality name			
CA 80509664	54,000.00	2,521.00							

Form **W-2** Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

22222	a Employee's social security number	OMD No. 454	5.45.0000
	212-00-XXXX	OMB No. 154	
<ul> <li>Employer identification number</li> </ul>	(EIN)		Wages, tips, other compensation     Federal income tax withheld
25-5999999			9,456.34 945.63
c Employer's name, address, and ZIP code			3 Social security wages 4 Social security tax withheld
James Marshall School District			10,020.92 621.30
1210 First Avenue			5 Medicare wages and tips 6 Medicare tax withheld
Sacramento, CA 95826			10,020.92 145.30
			7 Social security tips 8 Allocated tips
d Control number			9 10 Dependent care benefits
e Employee's first name and initial Last name Suff.			ff. 11 Nonqualified plans 12a
Nooria B. Tyler			13 Statutory Retirement Third-party 12b
8705 Marconi Avenue			employee plan sick pay C
Sacramento, CA 95826			X :
			14 Other 12c
			ă
			12d
			8
f Employee's address and ZIP co			
5 State Employer's state ID nu	mber 16 State wages, tips, etc.	17 State incom	ome tax 18 Local wages, tips, etc. 19 Local income tax 20 Locality
CA 21-6999999	9,456.34	574.50	
I			
TTT O Words or	ad Tau		Department of the Treesum, Internal Devenue C

Form W-2 Wage and Tax Statement Copy 1—For State, City, or Local Tax Department



Department of the Treasury-Internal Revenue Service

25555	a Employee's social security number 212-00-XXXX	OMB No. 1545-0008						
b Employer identification number (			1 Wag	1 Wages, tips, other compensation 2 Federal income tax withheld				
26-5438542				1,500.00		0.00		
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4 Social	security tax withheld		
Board of Elections				2,064.38		63.00		
144 Victory Street			5 Me	dicare wages and tips	6 Medica	are tax withheld		
Sacramento, CA 95826				2,064.38		137.12		
			<b>7</b> Soc	cial security tips	8 Allocat	ed tips		
d Control number			9		10 Depen	dent care benefits		
e Employee's first name and initial  Nooria B. Tyler	Last name	Suff.		nqualified plans	<b>12a</b>	564.58		
8705 Marconi Avenue			13 Statu	loyee plan sick pay	12b			
Sacramento, CA 95826			X 3					
			<b>14</b> Oth	er	12c			
					12d			
f Employee's address and ZIP code								
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Local inco	ome tax 20 Locality name		

**50XX** 

Form **W-2** Wage and Tax Statement

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

Department of the Treasury-Internal Revenue Service

Department of the Treasury - Internal Revenue Service

	VOID	CORRE	CTED			
PAYER'S name, street address, city of		, country, ZIP	Payer's RTN (optional)	ON	IB No. 1545-0112	]
or foreign postal code, and telephone no.  Pamela Federal Credit Union  436 Investment Circle Sacramento, CA 95826			1 Interest income \$ 238.00		20 <b>XX</b> m 1099-INT	Interest Income
			2 Early withdrawal penalty	FO	m 1099-1141	Comy 1
						Copy 1
PAYER'S TIN	RECIPIENT'S TIN		\$ 23.80			For State Tax
25-7459999	211-00-XXXX		3 Interest on U.S. Savings Bor	nds and T	reas. obligations	Department
			\$			
RECIPIENT'S name			4 Federal income tax withheld	5 Invest	ment expenses	
Blake B. Tyler			\$	\$		
,			6 Foreign tax paid	7 Foreign	country or U.S. possession	
Street address (including apt. no.)			\$			
8705 Marconi Avenue			8 Tax-exempt interest	9 Specifinteres	ied private activity bond it	
City or town, state or province, countr	y, and ZIP or foreign pos	tal code	\$ 78.32	\$		
Sacramento, CA 95826			10 Market discount	11 Bond	premium	
		FATCA filing		\$		
		requirement	12 Bond premium on Treasury obligations	13 Bond p	remium on tax-exempt bond	Ţ
			\$	\$		
Account number (see instructions)			14 Tax-exempt and tax credit	15 State	16 State identification no.	17 State tax withheld
			bond CUŚIP no.			\$
						\$
Form 1099-INT			www.irs.gov/Form1099INT	Depar	tment of the Treasury -	Internal Revenue Service

5135 (REV 10.21.2024) Page 177

www.irs.gov/Form1099INT

#### 20XX Form 1099 Portfolio INVESTMENTS

897 S Reed Lane Cincinnati, OH 45202 513-555-XXXX

Date Prepared:

January 31, 20XX

Recipient's Name and Address

Federal ID Number: 25-8002458 Taxpayer ID Number: 211-00-XXXX **BLAKE B. TYLER** 

8705 MARCONI AVENUE **SACRAMENTO CA 95826** 

Account Number: 111-5555

Copy B for Recipient

Dividen	ds and Distributions - 20XX		Form 1099 - DIV
Box	Description	Amount	Total
1a	Total ordinary dividends	\$ 108.32	\$ 108.32
	(Includes amount shown in box 1b)		
1b	Qualified dividends	108.32	108.32
2a	Total Capital Gain Distributions	6.87	6.87
	(Includes amount shown in boxes 2b, 2c and 2d)		
2b	Unrecap Sec 1250 Gain	0.00	
2c	Section 1202 Gain	0.00	
2d	Collectibles (28%) Gain	0.00	
3	Nondividend Distributions		0.00
4	Federal Income Tax Withheld		0.00
5	Investment expenses		0.00
6	Foreign Tax Paid	4.29	4.29
8	Cash Liquidation Distributions		0.00
9	Noncash Liquidation Distributions		0.00
Interest	Income - 20XX		Form 1099 - INT

Interest	Income - 20XX		Form 1099 - IN		
Box	Description	Amount	Tota	al	
1	Interest Income	\$79.00	\$	79.00	
3	Interest on U. S. Savings Bonds and Treasury Obligations	\$693.00	\$	693.00	
4	Federal Income Tax Withheld	\$118.00	\$	118.00	
5	Investment expenses				
6	Foreign Tax Paid				
8	Tax-Exempt Interest		\$	191.23	
9	Specific Private Activity Bond Interest			0.00	

Form 1099-B

\$0.00

7 - Description	1b-Cusip Number	Non Covered Security Y/N	5- No of Shares	Cost / Basis	Buy date	1a- Sale Date	2- Gross Proceeds (Less Commissions)	4-Federal Income Tax Withheld
Rust Corporation	XXXXXXXXX	Y	100	\$3,200.00	11/1/98	5/25/CY	\$1,700.00	\$0.00
Rio Motors Inc	XXXXXXXX	Y	150	\$9,543.00	7/15/08	6/28/CY	\$7,648.00	\$0.00
Rider Corporation	XXXXXXXX	N	65	*	*	12/25/CY	\$2,549.00	\$0.00
Doors & Floors Org	XXXXXXXX	Y	55	\$5,550.00	10/1/09	11/25/CY	\$5,600.00	\$0.00
Yours-Mine-Ours Corp	XXXXXXXX	Y	75	\$3,750.00	9/1/07	10/20/CY	\$3,000.00	\$0.00
Bagels R Us Corp	XXXXXXXX	Y	63	\$1,575.00	8/1/02	1/3/CY	\$1,400.00	\$0.00
otal Gross Proceeds from Bro	\$21,897.00							

To

Total Federal Income Tax Withheld

#### ★ = Information not available

Gross Proceeds from each of your security transactions are reported individually to the IRS

Gross Proceeds in aggregate are not reported to the IRS and should not be reported on your tax return.

Form 1099 20XX

	VOID C	ORRE	ECTED					
	city or town, state or province, cou	ntry, ZIP	1 Unemployr	nent co	mpen	omb No. 1545	-0120	
or foreign postal code, and teleph			Φ.			0014	.	Certain
CALIFORNIA DEPARTMENT	T OF REVENUE		\$ 2 State or lo	ool inc	omo	20X	<b>K</b>	Government
1000 GOVERNMENT HILL SACRAMENTO CA 95831			refunds, c					Payments <b>Payments</b>
SACITATIVE TO CA 55051			\$ 208.00			Form <b>1099</b>	-G	
PAYER'S TIN	RECIPIENT'S TIN		3 Box 2 amo	ount is t	for tax	x year 4 Federal incor	ne tax withheld	Convit
25-9898989	211-00-XXXX					\$		Copy 1
RECIPIENT'S name			5 RTAA pay	ments		6 Taxable gra	nts	For State Tax Department
Blake B. & Nooria B. Tyler			\$ 7.0			\$ Check if box	0.1-	Department
Street address (including apt. no.	1		7 Agriculture	е рауп	ients	trade or bus		
8705 Marconi Avenue			9 Market ga	in		income		†
	ountry, and ZIP or foreign postal co	de	\$					
SACRAMENTO CA 95826			10a State	<b>10b</b> S	tate id	dentification no. 11 State in	ncome tax withheld	1
Account number (see instructions	s)					\$		
1000.0						\$		
Form <b>1099-G</b>	www.irs.gov/Fo	rm10990	G			Department of	of the Treasury	- Internal Revenue Service
	VOID C	ORRE	CTED					
	ity or town, state or province, cour	ntry, ZIP				OMB No. 1545	-0116	
or foreign postal code, and teleph	none no.							
Regional Medical Center 459 Wellness Street						20X	X	Nonemployee
Sacramento, CA 95826								Compensation
						Form 1099-1	NEC	
PAYER'S TIN	RECIPIENT'S TIN		1 Nonemplo	yee cor	mpens	sation		Comus
26-0823954	212-00-XXXX		\$ 574.00					Copy 1
RECIPIENT'S name						es totaling \$5,000 or m	ore of	For State Tax
Nooria B. Tyler				produ	CIS IO	recipient for resale		Department
Street address (including apt. no.	1		3					
8705 Marconi Avenue	,		4 Federal in	come t	ax wi	ithheld		1
	ountry, and ZIP or foreign postal co	de	\$					
Sacramento, CA 95826			5 State tax v	withhel	d	6 State/Payer's state	no.	7 State income
Account number (see instructions	1)		\$					\$
Form 1099-NEC	www.irs.gov/Fo	1000	DIEC.			Department	of the Tenantini	Internal Revenue Service
Tulii 1035-1120	www.irs.gov/Fi	miluss	INEC			Department	of the freasury	- Internal Nevenue Service
	□ VOID □ CORRE						1 OMB No. 15	45.0000
PAYER'S name, street address, city of ZIP or foreign postal code	r town, province or state, country, and	1 Rep	ortable winnings		2 Da	ate won		
		\$ 1.2	200.00			06/28/20XX	201	XX
Lucky Seven Lottery Board			e of wager		4 Fe	ederal income tax withheld	Form V	V-2G
159 Dollar Lane Sacramento, CA 95826			ttery		\$		Ce	ertain
		5 Iran	saction		6 Ra	ace		bling
		7 Winn	nings from identical	wagers	8 Ca	ashier	Wini	nings
PAYER'S federal identification number	PAYER'S telephone number	\$			40.1	**		
26-7325689	(888) 341-1582	9 Winn	er's taxpayer identific	ation no.	10 V	Window		
20 7 02 3 0 0 3	(000) 011 1302							
WINNER'S name		11 Fire	st I.D.		12 5	Second I.D.		
Nooria B. Tyler		CA	DL A9883805	5	212	2-00-XXXX		<b>4</b>
Street address (including apt. no.)		13 Stat	te/Payer's state identific	ation no.	14 8	State winnings	For State	opy 1 e, City,
8705 Marconi Avenue		CA	22-3999999					al Tax
City or town, province or state, count	ny and 7IP or foreign poetal, code	15 Sta	ate income tax wi	thheld		.,200.00 Local winnings	Depar	tment
	ry, and 211 or loreign postar source	10 010	ito inoomo tax wi	unicia		Lood Willings		
SACRAMENTO CA 95826		\$ 12			\$			
		17 Loc	cal income tax wi	thheld	18 1	Name of locality		
		\$						
	that, to the best of my knowledge at	nd belief,						
correctly identify me as the recipient Signature ▶	of this payment and any payments fror	ii identica	_	at no ot a <b>te</b> ►	ner pe	erson is entitled to any par	t or triese paymer	nto.
Form W-2G	www.irs.gov/FormW2G				Der	partment of the Treasury -	Internal Revenue	Service

	CORRE	:CTED (If checked)			
RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post			OMB No. 1545-1576		<b>.</b>
Nelson Loan Company 5814 Second Way Sacramento, CA 95826			20 <b>XX</b>		Student Loan Interest Statement
Sacramento, ex 33020			Form <b>1098-E</b>		
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received	d by lender		Copy B
61-9598458	211-00-XXXX	\$ 268.00			For Borrower
BORROWER'S name					This is important tax
Blake B. & Nooria B. Tyler					information and is being furnished to the IRS. If you are required to file a
Street address (including apt. no.)					return, a negligence penalty or other
8705 Marconi Avenue					sanction may be
City or town, state or province, country	ry, and ZIP or foreign postal code				imposed on you if the IRS determines that an
SACRAMENTO CA 95826					underpayment of tax results because you
Account number (see instructions)		2 If checked, box 1 does not in fees and/or capitalized intere September 1, 2004		e	overstated a deduction for student loan interest.
Form 1008-F	oon for your records)	way ire gov/Form1009E	Department of the T	roacum	Internal Povenue Sensice

CORRECTED (if checked)

	CORRE	CTED (if checked)			
	ds Way		OMB No. 1545-1380  20 XX  Form 1098		Mortgage Interest Statement
		1 Mortgage interest received f	rom payer(s)/borrower(s	s)*	Copy B
		\$ 2,997.00			For Payer/
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal	3 Mortgage origination date		Borrower
40.0225045	244 00 0000	\$ 135,000.00	08/21/20XX		The information in boxes 1
48-9325945	211-00-XXXX	4 Refund of overpaid interest	5 Mortgage insurance premiums		through 9 and 11 is important tax information and is being furnished to the IRS. If you are
PAYER'S/BORROWER'S name		\$	\$		required to file a return, a
Blake & Nooria Tyler		6 Points paid on purchase of p	negligence penalty or other sanction may be imposed on		
blake & Noona Tylei		\$			I sanction may be imposed on
Street address (including apt. no.)		7 X If address of property se	an underpayment of tax		
8705 Marconi Avenue		as PAYER'S/BORROWER'S a the address or description is e		ked, or	results because you overstated a deduction for
City or town, state or province, coun	try, and ZIP or foreign postal code	8 Address or description of pr	this mortgage interest or for these points, reported in		
SACRAMENTO CA 95826		instructions)			boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because
9 Number of properties securing the	10 Other				you claimed a nondeductible
mortgage	PROPERTY TAX:				item.
	\$1,240.00				11 Mortgage acquisition date
Account number (see instructions)					date
Form 1098	(Keep for your records)	www.irs.gov/Form1098	Department of the T	reasury	- Internal Revenue Service

CORRECTED

FILER'S name, street address, city or foreign postal code, and telephone nu		Payments received for qualified tuition and related expenses	OMB No. 1545-1574			
Station State University Hunt Road Husky Hall Suite 400			<b>\$</b> 7,750.00	20XX		Tuition
			2			Statement
Sacramento, CA 95826				Form <b>1098-T</b>		
FILER'S employer identification no.	STUDENT'S TIN		3			Copy B
26-9858684	213-00-XXXX					For Student
STUDENT'S name			4 Adjustments made for a			
Stephanie B. Tyler	Stanbania R. Tylor		prior year		This is important tax information	
Stephanie B. Tylei			\$	\$ 5,000.00		and is being
Street address (including apt. no.)			6 Adjustments to 7 Checked if the amount			furnished to the IRS. This form
8705 Marconi Avenue			scholarships or grants for a prior year	in box 1 includes amounts for an	must be used to complete Form 8863 to claim education	
City or town, state or province, country, and ZIP or foreign postal code			Tora prior your	academic period beginning January— March 2020		
Sacramento, CA 95826			\$			credits. Give it to the
Service Provider/Acct. No. (see instr.) 8 Check if at least			9 Checked if a graduate	10 Ins. contract reimb	./refund	tax preparer or use it to prepare the tax return.
	half-time student	X	student	\$		p. span 2 are tax retains
Form 1098-T (k	eep for your records)		www.irs.gov/Form1098T	Department of the 1	reasury -	- Internal Revenue Service

## **DONATION RECEIPT**



Center of Praise PO BOX 68743 SACRAMENTO CA 95826

	Receipt No.
Donated By: Blake & Nooria Tyler	
Street Address: 8705 Marconi Ave	
City: Sacramento State: CA	ZIP: _95826
Date of Donation: 12/15/20XX	
Donation Value: 1,730.00	
Description of donation:	
Tithes and Offerings	

Authorized signature: <u>Matthew Apostle</u>

Thank you for your generosity. We appreciate your support!

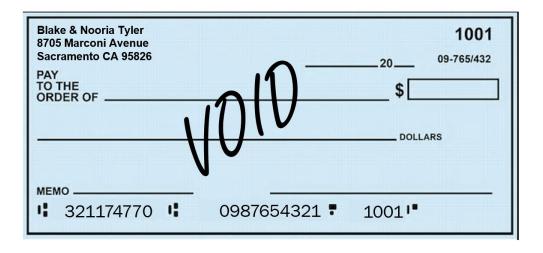
Please list the items below (i.e. number of	YOU donated to Goodwill in the space of bags of clothing, boxes of housewares, tems, etc.) You may attach your own list.
Clothes and TV	\$475.00
Thank you for sup	oporting our mission!
different abilities to e	pple with disadvantages and arn and keep employment d programs and services.
Name: Blake B. & Nooria B. T	
Address: 8705 Marconi Aven	
City: Sacramento	State/Zip: _CA 95826
Save this receipt for tax This receipt is the only record of No goods or services were provi exchange for this donation.	your tax deductible donation.
Goodwill A	ssociate Record
Location:	
Associate Name:	Date:
Made Filiable by eForms	

Happy Blessings Daycare Center 128 Magical Lane Sacramento, CA 95826 916-555-9898 TAX ID 26-8000000 Blake & Nooria Tyler 8705 Marconi Avenue Sacramento, CA 95826 916-555-1212

#### **COST FOR CHILD CARE SERVICES**

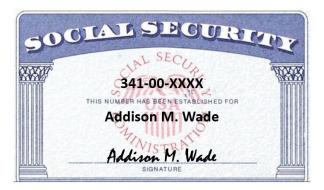
Amanda Alexander - \$1,100

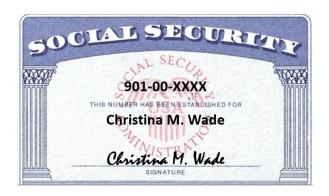
\$1,100 FOR THE FULL YEAR

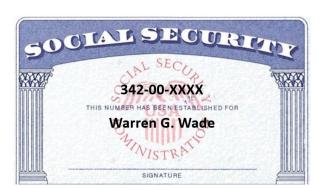


### Exercise 17 - Addison M. and Christina M. Wade

- 1. Addison Wade is in the military
  - His domicile is California
  - Stationed: California
- 2. Christina Wade is a homemaker
  - She is a Swiss citizen
  - She has an ITIN
  - She is being treated as a Resident Alien
- 3. They have one child:
  - Warren Wade born 03/15/2007, he was born abroad
- 4. They got married while he was stationed in Europe
- 5. Addison and Christina provided:
  - The entire cost of maintaining their home
  - All of the support for their child
- 6. They do not have any deductions
- 7. They live in a rented house all year off base







Form 13614-C (October 2020)  Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet												OMB N 1545-	
You will need:  • Tax Information such as Forms W-2, 1099, 1098, 1095.  • Social security cards or ITIN letters for all persons on your tax return.  • Picture ID (such as valid driver's license) for you and your spouse.  • Please complete pages 1-4 of this form.  • You are responsible for the information on your return. Please provide complete and accurate information.  • If you have questions, please ask the IRS-certified volunteer preparer.													
Volunteers are trained to provide high quality service and uphold the highest ethical standards.  To report unethical behavior to the IRS, email us at <u>wi.voltax@irs.gov</u>													
Part I - Your Personal Inform	mation (If you	are filing a j	ioint retum	, enter	your name	es in the s	ame ord	er as last ,	year's retur	n)			
1. Your first name ADDISON		M.I.	Last n						16-555-121	phone numb	oer Are yo ⊠ Ye	ou a U.S. citi s □	zen? No
Your spouse's first name    CHRISTINA		M.I.	Last n						aytime tele	phone numb	er Is you		J.S. citizen?
3. Mailing address 7483 SAVANNAH LANE		142	1111111				City SACRAM		10 000 212		State	Z	P code 5826
4. Your Date of Birth	5. Your job	title		6.	Last year	, were you	ı:			a. Fu	III-time stud	dent Y	es 🗵 No
05/07/1981	MILITARY			b.	Totally ar	nd perman	ently dis	abled [	Yes 🗷	No c. Le	gally blind	□ Y	es 🗵 No
7. Your spouse's Date of Birth	8. Your spor	use's job titl	le	9.	Last year	, was you	rspouse			a. Fu	III-time stud	dent 🔲 Y	es 🗵 No
12/15/1981	HOMEMAK	ER		b.	Totally ar	nd perman	ently dis	abled [	Yes 🗵	No c. Le	gally blind	□ Y	es 🗵 No
10. Can anyone claim you or	your spouse as	a depende	ent? [	Yes	⊠ No	Uns	re						
11. Have you, your spouse, or	r dependents b	een a victin	n of tax re	lated ide	entity thef	t or been i	ssued ar	Identity F	Protection F	IN?		□ Y	es 🗵 No
Part II - Marital Status an	d Household	Informati	ion										
1. As of December 31, 2020, v	what 🔲 Ne	ever Married	IT) b	nis inclu	des regist	tered dom	estic par	tnerships,	civil unions	, or other for	rmal relatio	nships unde	r state law)
was your marital status?	⊠ Ma	arried	a. If	Yes, Did	d you get	married in	2020?					Yes 🗵 N	0
			b. Di	id you liv	ve with yo	our spouse	during a	iny part of	the last six	months of 2	2020? ⋉	Yes 🔲 N	0
	☐ Di	vorced	Da	ate of fir	nal decree	•							
	☐ Le	gally Separ	rated Da	ate of se	eparate m	aintenanc	e decree						
	■ W	idowed	Ye	ear of sp	oouse's de	eath							
2. List the names below of:								If a	dditional sp	ace is neede	ed check he	ere □ and li	st on page 3
<ul> <li>everyone who lived with y</li> <li>anyone you supported bu</li> </ul>				∌)								ied Volunte	
Name (first, last) Do not enter your name or spouse's name below  (a)	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/ho)	Single or Married as of 12/31/20 (S/M)	Student last year	Totally and Permanent Disabled (yes/no)			of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/ho/h/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/ho)
WARREN G WADE	03/15/2007	SON	12	Y	Y	S	Y	N		()*************************************			y 301110)
THE STATE OF THE S	03/13/2007	5514	12		<u> </u>		· ·						

www.irs.gov

5135 (REV 10.21.2024)

Catalog Number 52121E

Form 13614-C (Rev. 10-2020)

Check	appr	opriate bo	ox for each question in each section										
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive										
x			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?										
	×		2. (A) Tip Income?										
	×		3. (B) Scholarships? (Forms W-2, 1098-T)										
×			. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)										
	×		5. (B) Refund of state/local income taxes? (Form 1099-G)										
	×		6. (B) Alimony income or separate maintenance payments?										
	×		<ol> <li>(A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)</li> </ol>										
	×		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)										
	X		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, other property or services,										
		_	etc.) Specify										
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 to a retirement account?   IRA (A)   401K (B)   Roth IRA (B)   Other										
	×		<ol> <li>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</li> </ol>										
	×		4. Any of the following?   (A) Medical & Dental (including insurance premiums)   (A) Mortgage Interest (Form 1098)										
			(A) Taxes (State, Real Estate, Personal Property, Sales) (B) Charitable Contributions										
	×		5. (B) Child or dependent care expenses such as daycare?										
	×		6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?										
	×		7. (A) Expenses related to self-employment income or any other income you received?										
	×		8. (B) Student loan interest? (Form 1098-E)										
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)										
	×		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)										
	×		2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)										
	x		3. (A) Adopt a child?										
	×		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?										
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)										
	×		6. (A) Receive the First Time Homebuyers Credit in 2008?										
	×		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?										
	×		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?										
	×		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]										
	×	i i	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?										
_	_		Control from the control control control of the control for the control for the control of the c										

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2020)

Additional Information and Questions Related to the Preparation of Your Return
. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
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
B. 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 account  yes  No  yes  No  yes  No
i. If you have a balance due, would you like to make a payment directly from your bank account? 📋 Yes 🔣 No
i. Did you live in an area that was declared a Federal disaster area? ☐ Yes 🔣 No If yes, where?
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 questions may be used b his site to apply for these grants or to support continued receipt of financial funding . Your answer will be used only for statistical purposes. These questio are optional.
'. 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 answ
8. Would you say you can read a newspaper or book in English? 💮 Very well 📄 Well 📄 Not well 📄 Not at all 👚 Prefer not to answ
). 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?
🔲 American Indian or Alaska Native 📋 Asian 📋 Black or African American 📋 Native Hawaiian or other Pacific Islander 📋 White 📋 Prefer not to answ
2. Your spouse's race?
🔲 American Indian or Alaska Native 🔲 Asian 🔲 Black or African American 🔲 Native Hawaiian or other Pacific Islander 🔲 White 🔲 Prefer not to answ
□ No spouse
3. Your ethnicity?   Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer
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 also tell you what could happen 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 information to assist us in contact

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 conditiate activities and staffing 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. 10-2020)

22222	a Employee's social security number	OMD No. 454	1545 0009								
	341-00-XXXX	OMB No. 154									
b Employer identification number	EIN)	1 Wa	Wages, tips, other compensation     Federal income tax withh								
84-9990000				29,134.50		2,851.07					
c Employer's name, address, and	ZIP code		3 Sc	cial security wages	4 Social	l security ta	x withheld				
DFAS				30,334.50		1,274.05					
8899 East 66th Street			5 Me	edicare wages and tips	6 Medic	care tax with	nheld				
Indianapolis, IN 46249-1200				30,334.50		439.85					
			7 Sc	cial security tips	8 Alloca	ted tips					
d Control number			9		10 Deper	ndent care b	benefits				
e Employee's first name and initial	Last name	Suff.	11 No	onqualified plans	<b>12a</b>						
Addison M. Wade					g D	1,200.00	)				
7483 Savannah Lane			13 Sta em	tutory Retirement Third-party ployee plan sick pay	12b	,					
Sacramento, CA 95826											
,			14 Ot	ner	12c						
					9	1					
					12d						
					9	1					
f Employee's address and ZIP coo	le										
15 State Employer's state ID nun	ber 16 State wages, tips, etc.	17 State incor	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name				
CA 80509664	29,134.50	1,345.00									
		İ					Ī				

W-2 Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

#### Portfolio INVESTMENTS 20XX Form 1099

897 S Reed Lane Cincinnati, OH 45202 513-555-XXXX

Date Prepared:

Copy B for Recipient

January 31, 20XX

0.00

Recipient's Name and Address

Federal ID Number: 25-8XXXXXX Taxpayer ID Number: 341-00-XXXX Addison M. Wade 7483 Savannah Lane Sacramento, CA 95826

Account Number: 111-5555

8

Dividends and Distributions - 20XX Form 1099 - DIV Description AmountTotal 1a 76.51 76.51 Total ordinary dividends \$ S (Includes amount shown in box 1b) 1b Qualified dividends 76.51 76.51 2a Total Capital Gain Distributions 15.51 15.51 (Includes amount shown in boxes 2b, 2c and 2d) 2b Unrecap Sec 1250 Gain 0.00 0.00 2c Section 1202 Gain 2d Collectibles (28%) Gain 0.00 3 Nondividend Distributions 0.00 4 0.00 Federal Income Tax Withheld 5 Investment expenses 0.00 6 12.00 Foreign Tax Paid 12.00

9	9 Noncash Liquidation Distributions								
Interest	Interest Income - 20XX								
Box	Description	Amount	Tota	al					
1	Interest Income	\$127.00	\$	127.00					
3	Interest on U. S. Savings Bonds and Treasury Obligations	\$245.00	\$	245.00					
4	Federal Income Tax Withheld	\$35.00	\$	35.00					
5	Investment expenses								
6	Foreign Tax Paid								
8	Tax-Exempt Interest		\$	191.23					
9	Specific Private Activity Bond Interest			0.00					
Procee	ds from Broker and BarterTransactions - 20XX	·	For	m 1099 <sub>-</sub> B					

							2- Gross Proceeds	4-Federal
	lb-Cusip	Non Covered	5- No of	Cost /		la- Sale	(Less	Income Tax
7 - Description	Number	Security Y/N	Shares	Basis	Buy date	Date	Commissions)	Withheld
Rust Corporation	XXXXXXXX	Y	100	\$3,200.00	11/1/98	5/25/CY	\$3,700.00	\$0.00
Rio Motors Inc	xxxxxxxx	Y	150	\$9,543.00	7/15/08	6/28/CY	\$9,648.00	\$0.00
Yours-Mine-Ours Corp	xxxxxxxx	Y	75	\$3,750.00	9/1/07	10/20/CY	\$3,900.00	\$0.00
Bagels R Us Corp	xxxxxxxx	Y	63	\$1,575.00	8/1/02	1/3/CY	\$1,400.00	\$0.00
Holy Donuts Corp	xxxxxxxx	Y	95	\$2,800.00	10/15/03	2/5/CY	\$2,500.00	\$0.00
More 4 U Corp	xxxxxxxx	Y	80	\$1,600.00	11/12/04	3/7/CY	\$1,400.00	\$0.00
Couch & More Corp	xxxxxxxx	Y	70	\$1,050.00	6/15/10	3/9/CY	\$1,000.00	\$0.00
Grow More Plants Corp	XXXXXXXX	N	2000	\$2,500.00	4/15/CY	9/15/CY	\$1,500.00	\$0.00
otal Gross Proceeds from Bro	oker Transacti	ons (less com	missions)				\$25,048.00	

Cash Liquidation Distributions

Total Federal Income Tax Withheld

★ = Information not available

Gross Proceeds from each of your security transactions are reported individually to the IRS

Gross Proceeds in aggregate are not reported to the IRS and should not be reported on your tax return.

**20XX** Form 1099

\$0.00

# Exercise 18 - Dylan and Pamela Marshall

- 1. Dylan Marshall is in the Military
  - His domicile is California
  - He is a teacher presently serving in Iraq
  - During the first five months of the year Dylan was an Army Reserve soldier
  - He attended monthly drills at a site located 150 miles from his home
  - He stayed in a motel two nights each drill period, the receipts he paid is \$73 per night
  - His meal expenses showed that he spent a total of \$338 for the five months
  - His expenses were not reimbursed (These amounts are equal to the federal per diem amounts)
  - Dylan placed his vehicle into service on 01/01/2009
  - He had 9,300 other miles on his vehicle during the year
  - There was another vehicle for personal use
- 2. Pamela Marshall is an Electrical Engineer
  - Her domicile is California
  - She completed some continuing professional education (CPE) requirements for her job during the year
- 3. They have three children:
  - Brooklyn Marshall born 01/05/2015
  - Bryce Marshall born 09/12/2004
  - Bentley Marshall born 12/12/2002
- 4. They provided:
  - The entire cost of maintaining their home
  - All of the support for their children
- 5. They rented their house:
  - Starting 08/01/last year for \$700 per month
  - They rented it for 5 months
  - They paid \$135 to their friend for finding a renter
  - They paid \$235 for yard maintenance and some small repairs
  - They paid \$400 per year for property insurance
  - They had mortgage interest of \$460
  - They had property taxes of \$153
  - They had insurance of \$80
  - The depreciation is \$1,400 for the year using \$84,000 basis and 27 ½ years recovery period, mid-month convention and straight-line method. The basis of the depreciation is the value of the property (\$90,000) less the value of the land (\$6,000) which is not depreciated
- 6. They had the following moving expenses:
  - It was a Do It Yourself move to his permanent station
  - He entered active duty on 06/15/last year
  - The Army estimated the cost to move at \$5,000
  - He was advanced \$4,750
  - He filed a travel voucher for \$4,200 for his expenses
  - He received a W-2 for \$550 in profit of income that includes a "P" in box 12 that indicates he received a move-in housing allowance of \$546.83
  - His other travel and lodging expenses that were not reimbursed were:
    - Mileage of 1,000 miles
    - Moving of household pets of \$250
    - An additional room at the hotel of \$473 due to occupancy limits

- 7. Pamela belongs to her state's professional organization for engineers
  - She paid \$250 for dues and journals during the year
- 8. The Marshalls qualify for Retirement Savings Contribution Credit. Neither Dylan nor Pamela are full time students, and have never received any distributions from any qualified retirement plans
- 9. They live in a rented house all year off base
- 10. They would both like to contribute to the Presidential Election Fund











Form 13614-C Department of the Treasury - Internal Revenue Service												OMB Number 1545-1964			
(October 2023) Intake/Interview and Quality Review Sheet												154	5-1964	<u>,                                      </u>	
<ul> <li>You will need:</li> <li>Tax Information such as Forms W-2, 1099, 1098, 1095.</li> <li>Social Security cards or ITIN letters for all persons on your tax return.</li> <li>Picture ID (such as valid driver's license) for you and your spouse.</li> <li>Please complete pages 1-4 of this form.</li> <li>You are responsible for the information on your return. complete and accurate information.</li> <li>If you have questions, please ask the IRS-certified voluments.</li> </ul>															
	Voluntee	ers are trained To repor					and upho email us a				tandards.				
Part I - Your Personal Inform	ation (If you	are filing a joi	int return,	enter y	our name	es in the	same orde	er as las	t year's r	eturn)					
Your first name		M.I.	Last na	ıme					Best cor	ntact nun	nber		a U.S. c		
DYLAN		D	MARSI	HALL					916-555-	-1212		Yes		☐ No	
2. Your spouse's first name PAMELA		M.I.	Last na MARSI						916-555-	ntact nun	nber	Is your	s your spouse a U.S. citizen		
3. Mailing address			WINTERDI	ITTLL		Apt#	City		710-333	2121		State		ZIP co	
816 CARMELO WAY						/ ф. //	SAN DIE	GO				CA		92120	
4. Your Date of Birth									ne stude	nt 🔲	Yes	× No			
02-04-1971	MILITARY	7		b.	Totally ar	and permanently disabled ☐ Yes 🗵 No c. Legally blind ☐ Yes 🗵							× No		
7. Your spouse's Date of Birth	8. Your spo	ouse's job title		9.	Last year	, was you	ır spouse:				a. Full-tir	ne stude	nt 🔲	Yes	× No
02-11-1971	ELECTRIT	AL ENGINEE	R	b.	Totally ar	d perma	nently disa	abled	Yes	⋉ No	c. Legally	y blind		Yes	× No
10. Can anyone claim you or yo	our spouse a	s a dependen	t?						Yes	× No	Unsul	re			
11. Have you, your spouse, or	dependents l	been a victim	of tax rela	ated ide	entity thef	or been	issued an	Identity	Protection	on PIN?				Yes	× No
12. Provide an email address (	optional) (this	s email addres	ss will not	be use	ed for con	tacts fror	n the Inter	nal Reve	enue Ser	rvice)					
Part II - Marital Status and	l Househole	d Informatio	n												
1. As of December 31, 2023, w	hat 🔲 N	lever Married	(Thi	s inclu	des regist	ered dor	nestic part	nerships	s, civil un	ions, or	other formal	l relation:	ships und	der sta	ate law)
was your marital status?	× N	farried (	a. I	f Yes, I	Did you g	et marrie	d in 2023?	?					X	Yes	■ No
	_ D	ivorced			live with		use durinç	g any pa	rt of the	last six n	nonths of 20	23?		Yes	× No
		egally Separa					ce decree								
		Vidowed			ouse's de		oc deciree								
2. List the names below of:									- 4-000		to an and a f	-bb-1		11:-4	
<ul> <li>everyone who lived with you</li> <li>anyone you supported but</li> </ul>				)				IT	_		is needed o				
Name (first, last) Do not enter your	Date of Birth	Relationship 1		116	Resident	Single or	Full time	Totally ar				_	Did the		the
name or spouse's name below	(mm/dd/yy)			Citizen	of US,	Married a			ntly perso				axpayer(s)		payer(s)

Form 13614-C (Rev. 10-2023) Catalog Number 52121E www.irs.gov

of 12/31/23

(g)

S

S

(S/M)

last year

(h)

Y

Y

Permanently Disabled

(i)

N

N

(yes/no)

person a qualifying

child/relativ

of any other person? (yes/no)

person provide

more than

50% of his/

her own

support?

(yes,no,n/a)

person have less

of income? of income? support for (yes,no,n/a) this person?

(yes/no)

Y

Y

lived in

last year

(d)

12

12

Canada,

last year (yes/no)

or Mexico

name or spouse's name below

BROOKLYN MARSHALL

BRYCE MARSHALL

BENTLEY MARSHALL

(a)

(mm/dd/yy)

(b)

01/05/2015

09/12/2004

to you (for

example: son,

daughter,

(c)

DAUGHT

parent, none, etc)

SON

taxpayer(s) provide more

(yes/no/n/a)

than \$4,700 than 50% of

taxpayer(s)

pay more than half the cost of

maintaining a home for this

person?

(yes/no)

Check	appr	opriate bo	ox for each question in each section										
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive										
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?										
	×		2. (A) Tip Income?										
	×		3. (B) Scholarships? (Forms W-2, 1098-T)										
×			4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)										
	×		i. (B) Refund of state/local income taxes? (Form 1099-G)										
	×		6. (B) Alimony income or separate maintenance payments?										
	X		<ol> <li>(A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)</li> </ol>										
	×		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, other property or services,										
_	1	_	etc.) Specify										
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 to a retirement account?   IRA (A)   401K (B)   Roth IRA (B)   Other										
×			<ol> <li>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</li> </ol>										
×			<ol> <li>4. Any of the following?</li> <li></li></ol>										
			<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	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)										
	×		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)										
	×		<ol><li>(A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)</li></ol>										
	×		3. (A) Adopt a child?										
	×		4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?										
	×		5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)										
	×		6. (A) Receive the First Time Homebuyers Credit in 2008?										
	×		7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?										
	×		8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?										
	×		9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]										
×			10. (B) Receive an Economic Impact Payment (stimulus) in 2020?										
		. – 1											

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Additional Information and Questions Related to the Preparation of Your Return
1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
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
3. If you are due a refund, would you like:  a. Direct deposit  yes  No  b. To purchase U.S. Savings Bonds  c. To split your refund between different accounts  yes  No  Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account? 🗵 Yes 📗 No
5. Did you live in an area that was declared a Federal disaster area?   Yes  No  If yes, where?
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
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?
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

you relative to your interest and/or participation in the IRS valunteer 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 volunteary. 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. 10-2020)

5135 (REV 10.21.2024)

22222	OMB No. 154	5 000	20								
b Employer identification number	1	Wages, tips, other compensation     Federal income tax									
84-9990000					2,783.95			120.09			
c Employer's name, address, and	ZIP code		3	Social se	ecurity wages	3	4 So	cial security ta	x withheld		
DFAS				2	2,783.95			116.93			
8899 East 66th Street			5	Medicare	e wages and	tips	6 Me	edicare tax witl	hheld		
Indianapolis, IN 46249-1200	)			2	2,783.95			40.37			
			7	Social se	ecurity tips		8 All	ocated tips			
d Control number			9				10 De	pendent care	benefits		
e Employee's first name and initia	l Last name	Suff.	11	Nonqual	ified plans		12a				
Dylan D. Marshall							000				
816 Carmelo Way			13	Statutory employee	Retirement plan	Third-party sick pay	12b				
San Diego, CA 92120											
0 /			14	Other			12c				
							8				
							12d				
							9				
f Employee's address and ZIP co	de										
15 State Employer's state ID nur	mber 16 State wages, tips, etc.	17 State incom	ne tax	18	Local wages	, tips, etc.	19 Local	income tax	20 Locality name		
CA 80509664	2,783.95	34.00									

Form W-2 Wage and Tax
Statement
Copy 1—For State, City, or Local Tax Department

**50XX** 

Department of the Treasury-Internal Revenue Service

22222	a Employee's social security number 311-00-XXXX	OMB No. 154	5-0008	3			
b Employer identification number (	EIN)		1 V	Vages, tips, other compensation	2 Feder	al income ta	x withheld
84-9990000				0.00		0.00	
c Employer's name, address, and	ZIP code		3 8	Social security wages	4 Socia	security ta	x withheld
DFAS				10,334.50		434.05	
8899 East 66th Street			5 N	Medicare wages and tips	6 Medic	are tax with	held
Indianapolis, IN 46249-1200				10,334.50		149.85	
			7 8	Social security tips	8 Alloca	ted tips	
d Control number			9		10 Deper	ndent care b	penefits
e Employee's first name and initial  Dylan D. Marshall	Last name	Suff.	11 1	Nonqualified plans	<b>12a</b>	10,334.5	60
816 Carmelo Way San Diego, CA 92120			13 S	tatutory Retirement Third-party sick pay	<b>12b</b>	 	
Sun Diego, ex 32120			14 0	ther	12c		
					<b>12d</b>		
f Employee's address and ZIP cod							
15 State Employer's state ID num			ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name
CA 80509664	0.00	0.00					

W-2 Wage and Tax
Statement
Copy 1—For State, City, or Local Tax Department

**50XX** 

Department of the Treasury-Internal Revenue Service

311-00-XXXX					OMB No. 1545-0008								
<b>b</b> Empl	oyer identification number (	EIN)	•	1 Wag	Wages, tips, other compensation     Federal income tax wi								
8	4-9990001				550.00	110.00							
c Empl	oyer's name, address, and	ZIP code	3 Soc	3 Social security wages 4 Social security tax wi									
DFAS	S - Rome				550.00		23.10						
ATTN	N: Mil PCS Travel			5 Me	dicare wages and tips	6 Medi	care tax with	held					
PO B	ox 8889				550.00		7.89						
India	napolis, IN 46249-1200			7 Soc	cial security tips	8 Alloca	ated tips						
d Contr	rol number			9		10 Depe	ndent care l	penefits					
e Empl	oyee's first name and initial	Last name	Suff.	11 No	nqualified plans	12a							
Dyla	n D. Marshall			10 0:-	D. I	g P	546.83						
816	Carmelo Way			13 State emp	loyee plan sick pay	12b							
San I	Diego, CA 92120				X $\square$	d							
				<b>14</b> Oth	er	12c							
						8							
						12d							
						9							
	yee's address and ZIP cod												
15 State	Employer's state ID num	ber 16 State wages, tips, etc.	1	ne tax	18 Local wages, tips, etc.	19 Local inc	ome tax	20 Locality name					
CA	80509664	550.00	22.00										

Form **W-2** Wage and Tax Statement

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

**50XX** 

Department of the Treasury-Internal Revenue Service

	a Employee's social security number							
22222		OMB No. 154	5-0008					
b Employer identification number (	312-00-XXXX		1 War	ges, tips, other compensation	2 Fede	ral income tax withheld		
27-5998866			' ''''	17,783.95				
c Employer's name, address, and a	7ID and		2 500	cial security wages	4 Coois	2,120.00 4 Social security tax withheld		
c Employer's name, address, and a	ZIP code		3 300	, ,	4 50018	•		
Treyvon Smythe School of Te	echnology			17,783.95		746.93		
734 Park Lane			5 Me	dicare wages and tips	6 Medi	care tax withheld		
Sacramento, CA 95826				17,783.95		257.87		
			7 Soc	cial security tips	8 Alloc	ated tips		
d Control number			9		10 Depe	endent care benefits		
e Employee's first name and initial	Last name	Suff.	<b>11</b> No	nqualified plans	12a			
Pamela S. Marshall					d e			
816 Carmelo Way			13 Statu	utory Retirement Third-party loyee plan sick pay	12b			
San Diego, CA 92120					o d			
			14 Oth	er	12c			
					8			
					12d	<u>'</u>		
					8			
f Employee's address and ZIP cod	е				e			
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incon	ne tax	18 Local wages, tips, etc.	19 Local in	come tax 20 Locality name		
CA 21-6999999	17,783.95	904.00						

Form **W-2** Wage and Tax Statement

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



Department of the Treasury-Internal Revenue Service

		OID [	CORRE	CTED					
PAYER'S name, street address, city o or foreign postal code, and telephone		te or province	e, country, ZIP	1a Tota	ordinary dividen	nds	OMB No. 1545-0110		
CS.B. Einancial Sandas				\$ 187.	00		_ വെ VV	[	Dividends and
C&B Financial Services 282 Simone Street					ified dividends		20XX		<b>Distributions</b>
San Diego, CA 92120				\$ 150.	00		Form 1099-DIV		
				2a Tota	capital gain dist	tr.	2b Unrecap. Sec. 12	50 gain	Copy 1
				\$ 15.6	5		\$		For State Tax
PAYER'S TIN	RECIPIE	NT'S TIN			ion 1202 gain		2d Collectibles (28%)	) gain	Department
27-6224433	311-0	0-XXXX		\$			\$		
RECIPIENT'S name				3 None	dividend distribut	tions	4 Federal income tax	withheld	
Dylon D. Morchall				\$			\$		
Dylan D. Marshall				5 Sect	ion 199A dividen	ds	6 Investment expen	ses	
Street address (including apt. no.)				\$			\$		
816 Carmelo Way			7 Fore	gn tax paid		8 Foreign country or U.S.	possession		
City or town, state or province, countr	y, and ZIP	or foreign po	stal code	\$					
San Diego, CA 92120				9 Cash	liquidation distribu	utions	10 Noncash liquidation o	distributions	
			FATCA filing		npt-interest divide	lends	12 Specified private	activity	
			requirement				bond interest divid		
A				\$	1		\$		
Account number (see instructions)				13 State	14 State identifica	ation no.	15 State tax withheld		
							<u>\$</u> \$		
Form <b>1099-DIV</b>									
Form 1099-DIV			CORRE		rs.gov/Form1099	9DIV	Department of the 1	reasury -	Internal Revenue Service
FILER'S name, street address, city or foreign postal code, and telephone no		e or province,	country, ZIP or	1 Paym qualifi expen	ents received for ed tuition and rel ses		OMB No. 1545-1574		
Billy Technical College				\$ 3,00	0.00		20XX		Tuition
227 Plains Way				2			ZUAA		Statement
Nashville, KY 42071									
							Form <b>1098-T</b>		
FILER'S employer identification no.	STUDEN			3					Сору В
30-1222222	312-00	D-XXXX							For Student
STUDENT'S name					ments made for	a	5 Scholarships or gra	ants	This is insurant and
Pamela S. Marshall				prior	ear				This is important tax information
Tamela 5. Warshan				\$			\$		and is being
Street address (including apt. no.)					ments to		7 Checked if the amo	ount	furnished to the IRS. This form
816 Carmelo Way					arships or grants prior year		amounts for an		must be used to complete Form 8863
City or town, state or province, count	ry, and ZII	or foreign po	ostal code				academic period beginning January	_	to claim education
San Diego, CA 92120				\$			March 2020		credits. Give it to the
Service Provider/Acct. No. (see instr.	)	8 Check if at		1	ed if a graduate		10 Ins. contract reimb	o./refund	tax preparer or use it to prepare the tax return.
		half-time st	tudent X	stude	nt		\$		
Form 1098-T (A	keep for vo	our records)		ww	w.irs.gov/Form10	098T	Department of the	Treasury -	Internal Revenue Service

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(keep for your records)

Department of the Treasury - Internal Revenue Service

## CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, stree province, country, ZIP or foreign post Lend 2 U Bank 3111 Builder's Land Yreka, CA 96097		*Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.	OMB No. 1545-1380  20 <b>XX</b> Form <b>1098</b>	Mortgage Interest Statement					
		1 Mortgage interest received f	rom payer(s)/borrower(s)*	Copy B					
		\$ 2,300.00		For Payer/					
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal	3 Mortgage origination date	Borrower					
24 222222	244 00 0000	\$ 120,000.00	01/01/1998	The information in boxes 1					
21-2222222	311-00-XXXX	4 Refund of overpaid interest	5 Mortgage insurance premiums	through 9 and 11 is important tax information and is being furnished to the IRS. If you are					
PAYER'S/BORROWER'S name		\$	\$	required to file a return, a					
Dylan D. & Pamela S. Marsh	all	6 Points paid on purchase of p	negligence penalty or other sanction may be imposed on you if the IRS determines that						
Street address (including apt. no.)		7 X If address of property se		an underpayment of tax					
816 Carmelo Way			as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.						
City or town, state or province, count	try, and ZIP or foreign postal code	8 Address or description of pr	operty securing mortgage (see						
San Diego, CA 92120		instructions)		boxes 1 and 6; or because you didn't report the refund of					
5411 51.0go, 67132125		8759 Tambor Way		interest (box 4); or because					
9 Number of properties securing the	10 Other	Yreka, CA 96097		you claimed a nondeductible					
mortgage	PROPERTY TAX: \$765			11 Mortgage acquisition					
Account number (see instructions)				date					
Form <b>1098</b>	(Keep for your records)	www.irs.gov/Form1098	Department of the Treasur	y - Internal Revenue Service					

Little Tots World 935 Lucas Street San Diego, CA 92120 619-444-1212

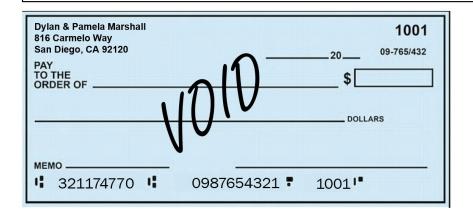
TAX ID 29-2000000

Dylan & Pamela Marshall 816 Carmelo Way San Diego, CA 92120 916-555-1212

# **COST FOR CHILD CARE SERVICES**

Brooklyn S. Marshall - \$1,500

\$1,500 FOR THE FULL YEAR

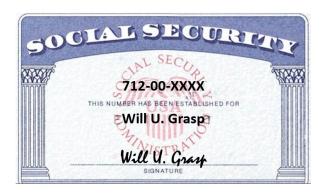


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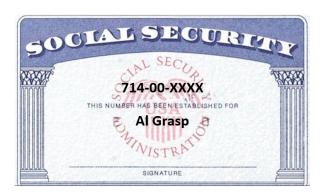
# Exercise 19 – May and Will Grasp

- 1. May Grasp is in the Military
  - Her domicile is Louisiana
  - Stationed: California
- 2. Will Grasp is a construction worker
  - His domicile is Ohio
- 3. They have two children
  - Minnie Grasp born 02/18/2015
  - Al Grasp born 01/25/2012
- 4. They provided:
  - The entire cost of maintaining their home
  - All of the support for their children
- 5. They took the standard deduction last year
- 6. They have the following information:
  - BAH of \$25,704 and BAS of \$4,291
  - Sales tax paid on a new car of \$2,550
  - Charitable contributions in the amount of \$375 cash to the Salvation Army and \$310 worth of clothing and miscellaneous goods to Goodwill
- 7. They live in their owned home all year









Form <b>13614-C</b> (October 2020)			Intal				nal Revenue Service ity Reviev		et			OMB No 1545-1		
fou will need:  • Tax Information such as  • Social security cards or  • Picture ID (such as valid	ITIN letter	rs for all p	persons	on your t		You comp	se complete pagare responsible plete and accur u have question	for the intermediate information	nformationation.	n on your r				
	Volunt						and uphold the email us at wi.			tandards.				
Part I – Your Personal Informa	ation (If y	ou are filir	ng a join	t retum, en	ter your nam	es in the	same order as l	ast year's	retum)					
I. Your first name MAY			M.I. B	Last name GRASP				916-55		ne number	Are you a l ⋉ Yes		zen? No	
2. Your spouse's first name WILL			M.I. U	Last name GRASP				Daytim 916-55		ne number	ls your spo		I.S. citi: No	zen?
3. Mailing address 555 WALTON AVENUE						Apt #	City SACRAMENTO	)			State CA		P code 826	
4. Your Date of Birth	5. Your j				6. Last year			- V	- N-		ne student	☐ Ye	_	No
7. Your spouse's Date of Birth	MILITAI	pouse's k	ab title		lotally ar     Last year		nently disabled	_ Yes	× No	c. Legally	ne student			No No
11/12/1983	CONSTR	RUCTION	WORKE		,		nently disabled	☐ Yes	⊠ No	c. Legally		□ Ye	_	No
<ol><li>Can anyone claim you or yo</li></ol>							sure							
<ol><li>Have you, your spouse, or o</li></ol>					I identity thef	t or been	issued an Ident	ity Protec	tion PIN?			□ Ye	s x	No
Part II - Marital Status and														
I. As of December 31, 2020, who was your marital status?	_	Never M	arried				nestic partnersh	ips, civil u	nions, or	other formal				law)
was your marital status?	×	Married			Did you get			4 -6 45 - 1-	- <b>4</b> - i - · · · · · · ·		☐ Yes	_		
		Divorced		,	u live with yo f final decree		se during any pa	nt of the la	st six mor	iths of 2020	? 🗵 Yes	□ No	)	
		Legally S	Separate	ed Date o	f separate m	aintenar	oe decree							
		Widowed	1	Year o	f spouse's d	eath								
2. List the names below of: • everyone who lived with yo	u last yea	r (other th	an your	spouse)				If addition	al space i	s needed cl	neck here	and lis	t on pa	age 3
· anyone you supported but of								T	be com	pleted by a	Certified V	oluntee	r Prep	arer

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2020)

Single or Married as

of 12/31/20

(g)

S

S

(S/M)

Full-time Totally and Student Permanently

(yes/no)

Y

Disabled (yes/no)

N

N

ls this

person a

qualifying child/relative

of any other

person? (yes/no) Did this

person

provide

more than 50% of his/

her own support?

(yes, no, n/a

Did this

person

of income?

Did the taxpayer(s)

support for

have less provide more than \$4,300 than 50% of

(yes, no,n/a) this person? (yes/no/n/a) Did the taxpayer(s)

(yes/no)

pay more than half the cost of maintaining a home for this person?

Name (first, last) Do not enter your name or spouse's name below

MINNIE GRASP

AL GRASP

Date of Birth

(mm/dd/yy)

02/18/2011

01/25/2007

Relationship

to you (for

example:

daughter,

parent, none, etc)

(c)

DAUGHT

SON

son.

Number of months

your home last year

12

12

lived in

US Citizen Resident of US,

Canada, or Mexico

lastyear

(yes/no)

Check	neck appropriate box for each question in each section												
Yes	No	Unsure	Part III - Income - Last Year, Did You (or Your Spouse) Receive										
×			1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?										
	×		2. (A) Tip Income?										
	×		3. (B) Scholarships? (Forms W-2, 1098-T)										
X			<ol> <li>(B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)</li> </ol>										
X			(B) Refund of state/local income taxes? (Form 1099-G)										
	×		(B) Alimony income or separate maintenance payments?										
	×		(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)										
	×		<ol> <li>(B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)</li> </ol>										
×			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, other property or services,										
			etc.) Specify										
Yes	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										
	x		2. Contributions to a retirement account?   IRA (A)   401K (B)   Roth IRA (B)   Other										
	X		<ol><li>(B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)</li></ol>										
×			4. Any of the following?   (A) Medical & Dental (including insurance premiums)  (A) Mortgage Interest (Form 1098)										
			(A) Taxes (State, Real Estate, Personal Property, Sales) (B) Charitable Contributions										
×			5. (B) Child or dependent care expenses such as daycare?										
	×		<ol><li>(B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?</li></ol>										
	×		<ol><li>(A) Expenses related to self-employment income or any other income you received?</li></ol>										
×			8. (B) Student loan interest? (Form 1098-E)										
Yes	No	Unsure	Part V - Life Events - Last Year, Did You (or Your Spouse)										
	×		1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)										
	×		2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)										
	×		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 2020?										
	_												

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Additional Information and Questions Related to the Preparation of Your Return
1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
3. If you are due a refund, would you like:  a. Direct deposit  ☐ Yes  D. To purchase U.S. Savings Bonds  C. To split your refund between different accounts  ☐ Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account? 🗵 Yes 🔲 No
5. Did you live in an area that was declared a Federal disaster area?   Yes   No If yes, where?
6. Did you, or your spouse if filing jointly, receive a letter from the IRS?
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? Uvery 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? ☐ Yes ☐ No ☐ Prefer not to answer
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?
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. 10-2020)

22222	a Employee's social security number	014011-454						
	711-00-XXXX	OMB No. 154	5-0008	3				
b Employer identification number (	(EIN)		1 V	Vages, tips, oth	ner compensation	2 Fee	deral income t	ax withheld
84-9990000				31,78	2.41		3,208.30	
c Employer's name, address, and	ZIP code		3 8	Social security	/ wages	4 Soc	cial security ta	x withheld
DFAS				39,58			2,454.00	
8899 East 66th Street			5 N	Medicare wag	es and tips	6 Me	dicare tax with	hheld
Indianapolis, IN 46249-1200				39,58	2.41		574.00	
			7 8	Social security	tips/	8 Allo	cated tips	
d Control number			9			10 De	pendent care	benefits
e Employee's first name and initial	Last name	Suff.	11 N	Nonqualified p	olans	12a		
May B. Grasp						a D	2,600.00	0
555 Walton Avenue			13 S	statutory Ret mployee plar	irement Third-party sick pay	12b		
Sacramento, CA 95826						i Q	5,200.00	0
,			<b>14</b> O	ther		12c		
						ä		
						12d		
						8		
f Employee's address and ZIP cod	le							
15 State Employer's state ID num	nber 16 State wages, tips, etc.	17 State incor	ne tax	18 Local	wages, tips, etc.	19 Local	ncome tax	20 Locality name
LA 849900199	31,782.41							
		İ				İ		

Form **W-2** Wage and Tax Statement

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

**50XX** 

Department of the Treasury-Internal Revenue Service

22222	a Employee's social security number	OMB No. 154	5-0008					
b Employer identification number (	712-00-XXXX EIN)		1 Wages, tips, other compensation 2 Federal income tax with					
45-2283795				48,288.36		2 . 5 . 5	1,830.15	
c Employer's name, address, and	ZIP code		3 Sc	cial security wages		4 Socia	security ta	x withheld
				53.288.36			3.304.00	
Local Concrete Company			5 Me	edicare wages and	tips	6 Medic	are tax with	held
1297 Market Street				53,288.36			773.00	
Sacramento, CA 95826			7 50	ocial security tips		8 Alloca		
			7 30	cial security ups		o Alloce	ited tips	
d Control number			9			10 Depe	ndent care l	penefits
e Employee's first name and initial	Last name	Suff.	11 No	onqualified plans		12a		
Will U. Grasp						a D	5,000.00	)
555 Walton Avenue			13 Sta	ployee plan	Third-party sick pay	12b		
Sacramento, CA 95826			L	<b>X</b>		g DD	2,000.00	)
			14 Oth	her		12c		
						8		
						12d		
						a		
f Employee's address and ZIP cod	e							
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incor	ne tax	18 Local wages,	tips, etc.	19 Local inc	ome tax	20 Locality name
CA 12-0005601	48,288.36	723.05						

Form W-2 Wage and Tax Statement Copy 1-For State, City, or Local Tax Department



Department of the Treasury-Internal Revenue Service

	VOID	CORRE	СТ	FD						
PAYER'S name, street address, city o or foreign postal code, and telephone	r town, state or provi		_	Unemployr	ment com	pensation	OM	1B No. 1545-0120	]	0 - 1 - 1 -
EMPLOYMENT DEVELOPMEN	T DEPARTMENT		\$ !	5,063.91	l		G	20XX		Certain
1000 GOVERNMENT HILL	DEFARTMENT		2 State or local income tax			6	SUAA		Government	
SACRAMENTO CA 95831				refunds, c	redits, o	r offsets				Payments
			\$			F	orm <b>1099-G</b>			
PAYER'S TIN	RECIPIENT'S TIN		3	Box 2 amo	unt is for	tax year	41	Federal income tax	Copy 1	
03-3523567	712-00-XXXX						\$			
RECIPIENT'S name				RTAA pay	ments		6	Taxable grants		For State Tax
Will U. Grasp	Will U. Grasp				e payme	nts	\$	Check if box 2 is		Department
Street address (including apt. no.)			\$	, igiroana.	o paymo	· ito	1	trade or business	<b>•</b>	
555 Walton Avenue			_	Market ga	in		<del>                                     </del>	ncome		†
City or town, state or province, countr	v. and ZIP or foreign	postal code	\$	aga						
Sacramento, CA 95826	,, a.i.a <u>-</u> .i. e. ie.e.g	pootal ocac	-	a State	10h Stot	te identifica	ntion :	11 State income	ax withheld	1
Account number (see instructions)			100	a State	TOD Sta	ie identilica	alioiti	\$		
, , ,								\$		
Form <b>1099-G</b>	www.ii	s.gov/Form10990	}						Treasury	Internal Revenue Service
		_						repartment of the	rrododry	internal rievende del vide
	VOID	CORRE	_				014	D.N. 4545 6446	1	B:
PAYER'S name, street address, country, ZIP or foreign postal co		or province,	1	Gross o	distribut	ion	ОМ	B No. 1545-0119		Distributions From ensions, Annuities,
country, 211 of foreign postar co	de, and phone no.				•		_		"	Retirement or
Conith Dooth and Constant	+:an Camananı		-	,400.0			2		Pr	ofit-Sharing Plans,
Smith Brothers Construc			2a	Taxable	amour	nt		307171		IRAs, Insurance
Retirement Accounts 40	1K		φ.	400.0	0		_	4000 B		Contracts, etc.
PO Box 5432			_	5,400.0 Taxable			F	om 1099-R	<u> </u>	
Sacramento, CA 95826			20		erminec	_		Total distributio	n 🔲	Copy 1
PAYER'S TIN	RECIPIENT'S TIN		2	Capital			1	Federal income		For
PATER S TIN	NECIFIENT S III	•	3	in box		ciuded	4	withheld	lax	State, City, or Local
										Tax Department
99-0009801	712-00-XXX	/	\$				¢ 7	50.00		Tax Doparament
RECIPIENT'S name	/12-00-\\\\	\	5	Employ	oo contr	ibutions/	_	Net unrealized		
TLOW LIVE STIAME			ľ	Designa	ated Rot	h		appreciation in		
Will U. Grasp					utions or ce prem			employer's sec	curities	
wiii o. Grasp			\$	mouran	ce prem	iuiiio	Φ			
Street address (including apt. no	)		7	Distribu	ıtion	IRA/	Ψ 8	Other		
Officer address (including apr. 110	•/		Ι΄	code(s)		SEP/ SIMPLE		Othor		
555 Walton Avenue				1		X	\$		%	
City or town, state or province, cou	untry, and ZIP or for	eign postal code	9a	Your per	rcentage	of total	9b	Total employee con	tributions	
Sacramento, CA 95826				distribut	ion	%	-			
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement	12 \$	State ta	x withhe	eld		State/Payer's s 12-555638	tate no.	14 State distribution \$ 5,400.00
\$			\$					555656		\$
Account number (see instructions)		Date of	15	Local ta	x withhe	eld	16	Name of localit	y	17 Local distribution
		payment	\$						-	\$
			Φ.							<u>¢</u>

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

	☐ VOID	CORRE	CTED			
PAYER'S name, street address, city of		e, country, ZIP	Payer's RTN (optional)	ON	IB No. 1545-0112	
or foreign postal code, and telephone	no.				0000	Interes
JP Morgan Chase			4 Interest income	_ 2	20XX	
125 Enterprise Blvd			1 Interest income			Income
Sacramento, CA 95826			\$ 1,200.00	Fo	rm 1099-INT	
			2 Early withdrawal penalty			Conv
						Copy
PAYER'S TIN	RECIPIENT'S TIN		\$			For State Ta
45-2283875	711-00-XXXX		3 Interest on U.S. Savings I	Bonds and T	reas. obligations	Departmen
			\$ 76.02			
RECIPIENT'S name	1		4 Federal income tax withh	eld 5 Invest	ment expenses	
Mary and Will Grasp			\$	\$		
Ivial y alla vviii Grasp			6 Foreign tax paid	<b>7</b> Foreign	country or U.S. possess	sion
Street address (including apt. no.)			\$			
555 Walton Avenue			8 Tax-exempt interest	9 Specifinteres	ied private activity bond it	
City or town, state or province, count	ry and 7IP or foreign po	setal code	\$	\$		
	ry, and zir or loreign po	istal code	10 Market discount	-	premium	
Sacramento, CA 95826						
		FATCA filing		\$		
		requirement	12 Bond premium on Treasury obligati		remium on tax-exempt b	ond
			\$	\$		
Account number (see instructions)			14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification	no. 17 State tax withheld
						\$
Form 1099-INT			www.irs.gov/Form1099INT	Depai	tment of the Treasu	ıry - Internal Revenue Servic
	☐ VOID ☐	CORREC	CTED			
PAYER'S name, street address, city or		country, ZIP	Payer's RTN (optional)	OMB	lo. 1545-0112	
or foreign postal code, and telephone	no.				0	Interest
JP Morgan Chase		-	4 Internet income	2	0XX	_
125 Enterprise Blvd			1 Interest income			Income
Sacramento, CA 95826			\$ 44.00	Form	1099-INT	
			2 Early withdrawal penalty			Copy 1
						оору 1
PAYER'S TIN	RECIPIENT'S TIN		\$	117	a abiliantana	For State Tax
45-2283875	711-00-XXXX		3 Interest on U.S. Savings Bor	nas ana Trea	s. obligations	Department
			\$			
RECIPIENT'S name			4 Federal income tax withheld	5 Investme	nt expenses	
Mary Grasp			\$	\$		
			6 Foreign tax paid	7 Foreign cou	intry or U.S. possession	
Street address (including apt. no.)		,	8 Tax-exempt interest	9 Specified	private activity bond	
555 Walton Avenue			o ran-exempt interest	interest	nivate activity bolic	
City or town, state or province, countr	y, and ZIP or foreign pos	tal code	\$	\$		
Sacramento, CA 95826			10 Market discount	11 Bond pre	emium	
545.4.1161160, 671 55020		EATC: 5"	<b>•</b>	Φ.		
		l	\$ 12 Bond premium on Treasury obligations	\$ 13 Rond prom	ium on tax-exempt bond	
			\$	\$	idiii oii tax-exempt bond	
Account number (see instructions)			14 Tax-exempt and tax credit		State identification no.	17 State tax withheld
			bond CUSIP no.			\$
4000 INT						\$
Form <b>1099-INT</b>		1	www.irs.gov/Form1099INT	Departme	ent of the Treasury -	Internal Revenue Service

		■ VOI	D CORR	EC	TED					
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.				)	1 Unemployment compensation		n O	MB No. 1545-0120		Contain
CALIFORNIA DEPARTMENT OF REVENUE				\$	\$			20XX		Certain Government
1000 GOVERNMENT HILL				1	2 State or local income tax					
SACRAMENTO CA 95831					refunds, credits, or offsets					Payments
				\$	386.00		L	Form <b>1099-G</b>		
PAYER'S TIN		RECIPIENT'S		-   -	3 Box 2 amo	ount is for tax year	4	Federal income tax withh	eld	Copy 1
25-9898989		711-00-X	XXX				\$			
RECIPIENT'S name			- I .	5 RTAA payments			6 Taxable grants		For State Tax Department	
Mary and Will Grasp			-	\$ 7.0 aminuttuma naumaanta		\$ Charlett have a in		_	Dopartment	
Street address (including apt. no.)				7 Agriculture payments			8 Check if box 2 is trade or business			
555 Walton Avenu	. ,			_	9 Market gain			income		
City or town, state or pr		and 7IP or f	oreign postal code	\$			1			
Sacramento, CA 9		,	orongin pootan oo ao		<b>0a</b> State	10b State identific	eation	11 State income tax with	held	
Account number (see in				٦.	oa State	TOD State Identilit	alioi	\$		
				-				\$		
orm <b>1099-G</b>		,	www.irs.gov/Form1099	G				Department of the Treas	ury -	Internal Revenue Service
		□ VOII	CORRE	СТ	ED			•	-	
PAYER'S name, street a			province, country, ZIP	A	pplicable ch	eckbox on Form	8949	OMB No. 1545-07	15	Proceeds From
or foreign postal code, a	and telephone no	D.		1				Ø@VV		<b>Broker and</b>
E*Trade Securities I	nc.							20XX		Barter Exchange
PO Box 484								Form 1099-B		Transactions
Sacramento, CA 958	326			1a Description of property (Example: 100 sh. XYZ Co.)						
					AAPL					
				11	1b Date acquired			1c Date sold or disposed		
BANGERIO TIN		DECIDIENT	10 TH	١.	07/12/2	0XX	_	05\08\prior year		•
PAYER'S TIN		RECIPIENT	SIIN		d Proceeds		١.	Cost or other basis		Copy 1
32-0015236		711-00-X	XXX	\$	4,500.00	narket discount	\$	2,500.00 Wash sale loss disallowe		For State Tax
				\$	Accided in	larket discourit	\$	Wasii sale loss disallowe	su	Department
RECIPIENT'S name				-	Short-term	gain or loss	<u> </u>	 If checked, proceeds fror	n.	
				ľ		gain or loss X		Collectibles		
May and Will Grasp					Ordinary	guill of 1000 [A		QOF	il	
Street address (including	g apt. no.)			4	-	ome tax withheld	5	If checked, noncovered	_	
555 Walton Avenue			\$				security			
JJJ Walton Avenue				6	Reported to	o IRS:		f checked, loss is not allowed	ed	
City or town, state or pro	ovince, country,	and ZIP or fo	reign postal code	]	Gross prod	ceeds		based on amount in 1d		
Sacramento, CA 95826				Net procee	eds			$\Box$		
				8		ss) realized in osed contracts		Unrealized profit or (loss) o open contracts—12/31/20		
Account number (see ins	structions)			_		ood ooninaoid				
OLIOID averabase			\$		Et 0	\$	2,000.00			
CUSIP number			FATCA filing requirement	10	open contra	profit or (loss) on icts—12/31/. <mark>20 xx</mark>	11	Aggregate profit or (loss) on contracts		
14 State name	15 State identifi	cation no 16	State tax withheld	\$			\$			
Claro mario	outo identifi	\$	The state of the s	-	If checked	, basis reported	-	Bartering		
		\$			to IRS	X	\$			

Form 1099-B www.irs.gov/Form1099B Department of the Treasury - Internal Revenue Service

#### CORRECTED (if checked) RECIPIENT'S/LENDER'S name, street address, city or town, state or OMB No. 1545-1576 province, country, ZIP or foreign postal code, and telephone number Student FD Funds Loan Interest PO Box 825 Statement Lincoln, NE 68501 Form 1098-E RECIPIENT'S TIN BORROWER'S TIN Copy B 1 Student loan interest received by lender 84-9968759 712-00-XXXX \$ 326.85 For Borrower BORROWER'S name This is important tax information and is being furnished to the IRS. If Will U. Grasp you are required to file a return, a negligence penalty or other Street address (including apt. no.) sanction may be imposed on you if the 555 Walton Avenue City or town, state or province, country, and ZIP or foreign postal code IRS determines that an underpayment of tax Sacramento, CA 95826 results because you overstated a deduction for student loan interest. Account number (see instructions) 2 If checked, box 1 does not include loan origination Form **1098-E** (keep for your records) www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service CORRECTED (if checked) RECIPIENT'S/LENDER'S name, street address, city or town, state or OMB No. 1545-1380 Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount province, country, ZIP or foreign postal code, and telephone no. Mortgage 20XX and the cost and value of the River City Bank Interest secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, PO Box 543 Statement Sacramento, CA 95833 actually paid by you, and not reimbursed by another person. Form 1098 1 Mortgage interest received from payer(s)/borrower(s)\* Copy B \$ 4,717.07 For Payer/ 2 Outstanding mortgage RECIPIENT'S/LENDER'S TIN PAYER'S/BORROWER'S TIN 3 Mortgage origination date Borrower principal \$ 331,751.00 08/02/2006 The information in boxes 1 02-12345677 711-00-XXXX through 9 and 11 is important 5 Mortgage insurance premiums 4 Refund of overpaid tax information and is being interest rumished to the IRS. If you are PAYER'S/BORROWER'S name \$ \$ required to file a return, a negligence penalty or other 6 Points paid on purchase of principal residence May and Will Grasp sanction may be imposed on you if the IRS determines that Street address (including apt. no.) 7 X If address of property securing mortgage is the same an underpayment of tax as PAYER'S/BORROWER'S address, the box is checked, or results because you 555 Walton Avenue the address or description is entered in box 8. overstated a deduction for this mortgage interest or for City or town, state or province, country, and ZIP or foreign postal code 8 Address or description of property securing mortgage (see these points, reported in instructions) boxes 1 and 6: or because Sacramento, CA 95826 ou didn't report the refund of interest (box 4); or because 9 Number of properties securing the 10 Other you claimed a nondeductible mortgage PROPERTY TAX: 11 Mortgage acquisition \$3,117.00

Account number (see instructions)

(Keep for your records)

Form 1098

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www.irs.gov/Form1098

Department of the Treasury - Internal Revenue Service







## VEHICLE REGISTRATION RENEWAL NOTICE

VIN	MAKE	YR	BODY TYPE	LICENSE PLATE
62A5FE26865135846	HOND	2002	RS	22S2222

AMOUNT DUE	DUE DATE
\$180	12/02/XX

### To renew, just provide:



#### Renewal Fees



RENEW VIA INTERNET
OR TELEPHONE
VISIT WWW.DMV.CA.GOV or
CALL 1-800-921-1117



Return by Mail

FEES	
REGISTRATION FEE	\$40
LICENSE FEE (May be an income tax deduction)	\$43
WEIGHT FEE	\$0
SPECIAL PLATE FEE	\$24
COUNTY/DISTRICT FEES	\$0
OWNER RESPONSIBILITY FEE	\$0

Wild Flower Day Care 2350 Poppy Lane Sacramento, CA 95826 916-555-9898 TAX ID 94-6543987 Mr. and Mrs. Grasp 555 Walton Ave Sacramento, CA 95826 916-555-1212

#### **COST FOR CHILD CARE SERVICES**

Al Grasp - \$4,441 Minnie Grasp - \$7,104 \$11,545 FOR THE FULL YEAR

