



STATE OF CALIFORNIA
Franchise Tax Board

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

Volunteer Hotline

(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

FTB automated assistance 800-338-0505

For Federal (IRS) questions 800-829-1040

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

Websites

[California Franchise Tax Board \(FTB\)](https://www.ftb.ca.gov) (https://www.ftb.ca.gov)

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

- [VITA](#), Volunteer Income Tax Assistance
- [Live Chat](#) for online assistance
- [2335](#), VITA Military Worksheet
- [5135](#), VITA Military Reference Guide

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

[TaxSlayer Training System](https://vita.taxslayerpro.com/irstraining) (https://vita.taxslayerpro.com/irstraining)

[Link and Learn Certification](https://www.linklearncertification.com/d/) (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 ftb.ca.gov 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 [ACI Payments](#) 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 [Form 13615](#), *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 [Form 2333V-CA](#) 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 volunteercoordinator@ftb.ca.gov.

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: vita.taxslayerpro.com
- 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 [FTB 3853-instructions](#) 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 charges)
- 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 [Publication 1031](#), *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
- [540](#) – Used for Full year residents
- [540NR](#) - 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 [Head of Household Schedule 3532](#) 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

Over the age of 65

Gross Income

- No dependents \$29,723
- One dependent \$41,248
- Two or more dependents \$50,468

Adjusted Gross Income

- No dependents \$25,268
- One dependent \$36,793
- Two or more dependents \$46,013

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 (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

Over the age of 65 (Both Spouses/RDPs)

Gross Income

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

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 [540 Booklet](#), *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.

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 servicemember 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 [IRS](#), [FTB](#) and search for [FTB Publication 1001](#), *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 were performed.

Nonresident: Distributions are not taxable by California. Search for [FTB publication 1005](#), *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 [FTB 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 is 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 [FTB Publication 1001, 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.

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, [540 Booklet](#), *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 [FTB](#) 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 [FTB 3568](#), *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 MSRRRA 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 [FTB Form 3506](#), 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 [FTB Form 3506](#) and [IRS Form 2441](#) and [IRS Publication 503](#), *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 [FTB Schedule S](#).

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 15th	Second Quarter: Due June 17th	Third Quarter: Due Sept. 16th	Fourth Quarter: Due Jan. 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 [FTB Publication 1001](#), *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 [IRS Form 1310](#), *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: [Free-Tax Help](#)

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

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Exercise 2- Kelly Fletcher

Exercise 3- Richard Gold

Exercise 4- Tara Torres

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Exercise 6- Ted and Brandy Chanse

Exercise 7- Jane and Jack Kelly

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Exercise 13- Bruce and Laura Smith

Exercise 14- Ralph and Jen Fields

Exercise 15- Raymond and Shawntae Karir

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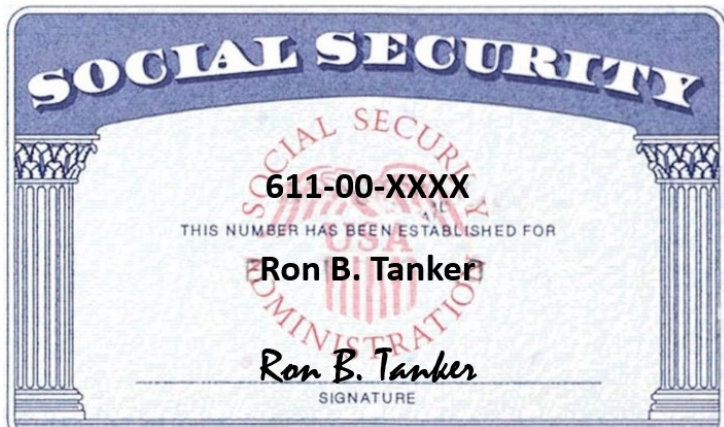
Exercise 18- Dylan and Pamela Marshall

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 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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You will need:

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

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

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

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

1. Your first name RON	M.I. B	Last name TANKER	Best contact number 916-555-1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 2420 VELA WAY	Apt # 444	City EL SEGUNDO	State CA	ZIP code 90245
4. Your Date of Birth 01/29/1990	5. Your job title MILITARY	6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status?	<input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree Date of separate maintenance decree Year of spouse's death
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2. List the names below of:
• **everyone** who lived with you last year (other than your spouse)
• **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

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

Check appropriate box for each question in each section

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

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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

ROUTING NUMBER #321174770

ACCT # 0987654321

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 611-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 67,200.00	2 Federal income tax withheld 9,700.00	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 67,200.00	4 Social security tax withheld 4,166.40	
				5 Medicare wages and tips 67,200.00	6 Medicare tax withheld 974.40	
				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. Ron B. Tanker 2420 Vela Way Apt. 444 El Segundo, CA 90245-4659				11 Nonqualified plans		12a
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b
				14 Other		12c
						12d
f Employee's address and ZIP code						
15 State CA	Employer's state ID number 80509664	16 State wages, tips, etc. 67,200.00	17 State income tax 2,700.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

20XX

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. WELLS FARGO BANK 5430 PARKER WAY SACRAMENTO, CA 95826		Payer's RTN (optional)	OMB No. 1545-0112 20XX Form 1099-INT		Interest Income	
PAYER'S TIN 29-7XXXXXX		1 Interest income \$ 1,548.00		Copy 1 For State Tax Department		
RECIPIENT'S TIN 611-00-XXXX		2 Early withdrawal penalty				
RECIPIENT'S name RON TANKER		3 Interest on U.S. Savings Bonds and Treas. obligations				
Street address (including apt. no.) 2420 VELA WAY APT 444		4 Federal income tax withheld		5 Investment expenses		
City or town, state or province, country, and ZIP or foreign postal code EL SEGUND, CA 90245-4659		6 Foreign tax paid		7 Foreign country or U.S. possession		
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest		9 Specified private activity bond interest		
		10 Market discount		11 Bond premium		
		12 Bond premium on Treasury obligations		13 Bond premium 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 1099-INT www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120
CA DEPARTMENT OF REVENUE 1000 GOVERNMENT HILL SACRAMENTO CA 95831		\$	20XX Form 1099-G
		2 State or local income tax refunds, credits, or offsets	
		\$ 60.00	
PAYER'S TIN 31-9XXXXXX	RECIPIENT'S TIN 611-00-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld
			\$
RECIPIENT'S name		5 RTAA payments	6 Taxable grants
RON B. TANKER		\$	\$
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
2420 VELA WAY APT 444		\$	
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain	
EL SEGUNDO, CA 90245-4659		\$	
Account number (see instructions)		10a State	10b State identification no.
			11 State income tax withheld
			\$
			\$

**Certain
Government
Payments**

**Copy 1
For State Tax
Department**

Form 1099-G

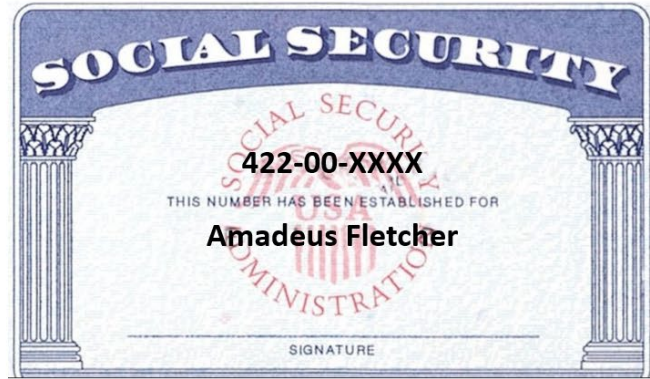
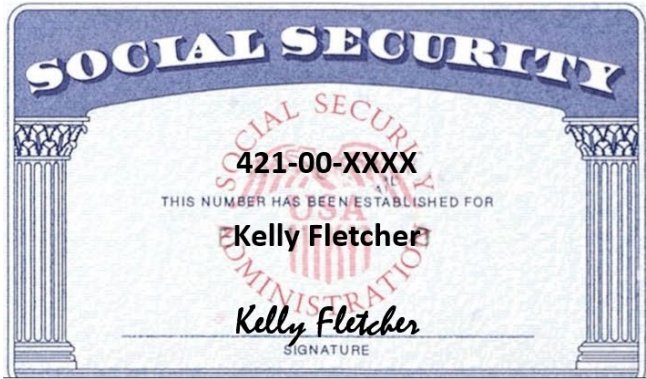
www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

Ron B. Tanker 2420 Vela Way Apt. 444 El Segundo, CA 90245		1001
PAY TO THE ORDER OF		_____ 20 _____ 09-765/432
		\$ _____
		_____ DOLLARS
MEMO _____		
❑ 321174770 ❑ 0987654321 ❑ 1001 ❑		

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
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You will need:

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

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

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

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

1. Your first name KELLY	M.I.	Last name FLETCHER	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1234 Main St			Apt # 252	City Escondido
4. Your Date of Birth 07/01/1993		5. Your job title Military	6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth		8. Your spouse's job title	9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status?	<input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____
---	--	---

2. List the names below of:
 • **everyone** who lived with you last year (other than your spouse)
 • **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

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)	To be completed by a Certified Volunteer Preparer				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,300 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)
Amadeus Fletcher	01/16/2015	SON	12	Y	Y	S	Y	N					

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? <u> </u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <u> </u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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 to: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☐ No c. To split your refund between different accounts ☐ Yes ☐ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☐ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☐ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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

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Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 421-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 84-9990000			1 Wages, tips, other compensation 19,434.00		2 Federal income tax withheld 2,308.00
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200			3 Social security wages 19,480.00		4 Social security tax withheld 1,580.00
			5 Medicare wages and tips 19,480.00		6 Medicare tax withheld 369.00
			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. Kelly Fletcher 1234 Main Street #252 Escondido, CA 92025			11 Nonqualified plans		12a D 6,046.00
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
CA	80509664	19,434.00	430.00		

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

Department of the Treasury—Internal Revenue Service

20XX

Kelly Fletcher 1234 Main Street #252 Escondido, CA 92025		1001
PAY TO THE ORDER OF _____		09-765/432
_____ 20 _____		\$ []
_____ DOLLARS		
MEMO _____		
321174770	0987654321	1001

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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 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964											
You will need: <ul style="list-style-type: none">• 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.		<ul style="list-style-type: none">• Please complete pages 1-4 of this form.• You are responsible for the information on your return. Please provide complete and accurate information.• If you have questions, please ask the IRS-certified volunteer preparer.											
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov													
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)													
1. Your first name RICHARD	M.I. 	Last name GOLD	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No									
3. Mailing address 429 ISLAND AVE			Apt # 	City SACRAMENTO	State CA	ZIP code 95826							
4. Your Date of Birth 05/26/1975	5. Your job title Military/AIRCRAFT MECHANIC		6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No								
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No													
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)													
Part II – Marital Status and Household Information													
1. As of December 31, 2021, what was your marital status?		(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)											
<input checked="" type="checkbox"/> Never Married		a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No											
<input type="checkbox"/> Married		b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No											
<input type="checkbox"/> Divorced		Date of final decree											
<input type="checkbox"/> Legally Separated		Date of separate maintenance decree											
<input type="checkbox"/> Widowed		Year of spouse's death											
2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year													
If additional space is needed check here <input type="checkbox"/> and list on page 3													
To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Check appropriate box for each question in each section

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

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 301-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 10,539.00	2 Federal income tax withheld 800.00	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 11,739.00	4 Social security tax withheld 728.00	
				5 Medicare wages and tips 11,739.00	6 Medicare tax withheld 170.00	
				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. Richard Gold 429 Island Avenue Sacramento, CA 95826				11 Nonqualified plans	12a D 1,200.00	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b	
				14 Other	12c	
					12d	
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA	80509664	10,539.00	252.00			

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 301-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 81-9990000				1 Wages, tips, other compensation 21,100.00	2 Federal income tax withheld 1,585.00	
c Employer's name, address, and ZIP code Your Favorite Airlines 634 Airport Road Sacramento, CA 95817				3 Social security wages 21,700.00	4 Social security tax withheld 1,345.00	
				5 Medicare wages and tips 21,700.00	6 Medicare tax withheld 315.00	
				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. Richard Gold 429 Island Avenue Sacramento, CA 95826				11 Nonqualified plans	12a D 600.00	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b	
				14 Other CASDI – 114.00	12c	
					12d	
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA	80509664	21,100.00	267.00			

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

20XX

Department of the Treasury—Internal Revenue Service

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576
LENDING TREE PO BOX 123 SACRAMENTO, CA 95826		20XX Form 1098-E

**Student
Loan Interest
Statement**

RECIPIENT'S TIN 65-7XXXXXX	BORROWER'S TIN 301-00-XXXX	1 Student loan interest received by lender \$ 400.00
BORROWER'S name RICHARD GOLD		
Street address (including apt. no.) 429 ISLAND AVENUE		
City or town, state or province, country, and ZIP or foreign postal code SACRAMENTO CA 95826		
Account number (see instructions)		
		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>

**Copy B
For Borrower**

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.

Form **1098-E**

(keep for your records)

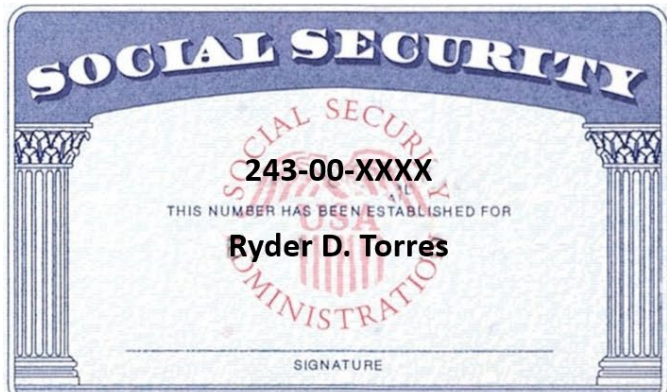
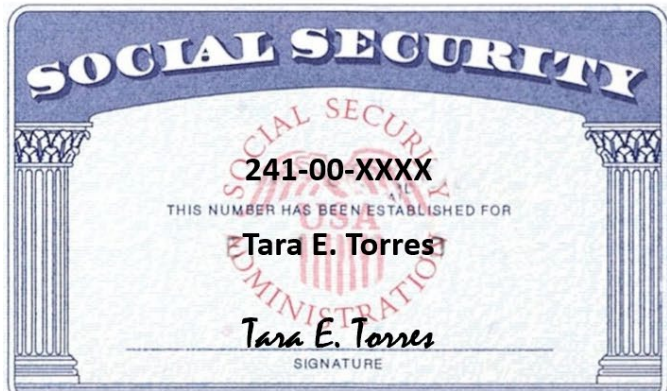
www.irs.gov/Form1098E

Department of the Treasury - Internal Revenue Service

Richard Gold 429 Island Avenue Sacramento, CA 95826		1001
PAY TO THE ORDER OF _____		20 09-765/432
_____ DOLLARS		\$ <input type="text"/>
MEMO _____		
❖ 321174770 ❖ 0987654321 ❖ 1001 ❖		

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 13614-C (October 2021)		Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet						OMB Number 1545-1964									
You will need: <ul style="list-style-type: none">• 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.									<ul style="list-style-type: none">• Please complete pages 1-4 of this form.• You are responsible for the information on your return. Please provide complete and accurate information.• If you have questions, please ask the IRS-certified volunteer preparer.								
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov																	
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)																	
1. Your first name TARA				M.I. E	Last name TORRES				Best contact number 916.555.1212			Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
2. Your spouse's first name				M.I.	Last name				Best contact number			Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No					
3. Mailing address 469 BOOTH'S WAY								Apt #	City SACRAMENTO				State CA		ZIP code 95826		
4. Your Date of Birth 09/16/1983		5. Your job title MILITARY			6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
7. Your spouse's Date of Birth		8. Your spouse's job title			9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No						a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No						
											c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No						
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure																	
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)																	
Part II – Marital Status and Household Information																	
1. As of December 31, 2021, what was your marital status?		<input checked="" type="checkbox"/> Never Married		(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)													
		<input type="checkbox"/> Married		a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No													
		<input type="checkbox"/> Divorced		b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No													
		<input type="checkbox"/> Legally Separated		Date of final decree													
		<input type="checkbox"/> Widowed		Date of separate maintenance decree													
				Year of spouse's death													
2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year																	
If additional space is needed check here <input type="checkbox"/> and list on page 3																	
To be completed by a Certified Volunteer Preparer																	
Name (first, last) Do not enter your name or spouse's name below		Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)			
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)								
RYDER D TORRES		12/25/2015	SON	12	Y	Y	S	Y	N								
PAIGE U TORRES		10/16/2016	Daughter	12	Y	Y	S	Y	N								

Check appropriate box for each question in each section

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

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 241-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 26,728.38	2 Federal income tax withheld 4,728.00	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 26,728.38	4 Social security tax withheld 1,657.16	
				5 Medicare wages and tips 26,728.38	6 Medicare tax withheld 387.56	
				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. Tara E. Torres 469 Booths Way Sacramento, CA 95826				11 Nonqualified plans	12a	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b	
				14 Other	12c	
					12d	
f Employee's address and ZIP code						
15 State CA	Employer's state ID number 80509664	16 State wages, tips, etc. 26,728.38	17 State income tax 775.50	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

20XX

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Northern Bank and Trust 201 Investment Avenue Sacramento, CA 95826		Payer's RTN (optional)	OMB No. 1545-0112 20XX Form 1099-INT		Interest Income
PAYER'S TIN 23-7000000		RECIPIENT'S TIN 241-00-XXXX	1 Interest income \$ 415.87		
RECIPIENT'S name Tara E. Torres		2 Early withdrawal penalty \$		Copy 1	
Street address (including apt. no.) 469 Booths Way		3 Interest on U.S. Savings Bonds and Treas. obligations \$		For State Tax Department	
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		4 Federal income tax withheld \$		5 Investment expenses \$	
FATCA filing requirement <input type="checkbox"/>		6 Foreign tax paid \$		7 Foreign country or U.S. possession	
Account number (see instructions)		8 Tax-exempt interest \$		9 Specified private activity bond interest \$	
		10 Market discount \$		11 Bond premium \$	
		12 Bond premium on Treasury obligations \$		13 Bond premium on tax-exempt bond \$	
		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

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no. Aztec Banking P.O. Box 5431 Sacramento, CA 95826			1 Gross distribution \$ 5,000.00 2a Taxable amount \$ 5,000.00 2b Taxable amount not determined <input type="checkbox"/>		OMB No. 1545-0119 20XX Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S TIN 23-8000000		RECIPIENT'S TIN 241-00-XXXX		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 750.00	
RECIPIENT'S name Tara E. Torres			5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		Copy 1 For State, City, or Local Tax Department
Street address (including apt. no.) 469 Booths Way			7 Distribution code(s) 1		8 Other \$ %		
City or town, state or province, country, and ZIP or foreign postal code SACRAMENTO CA 95826			9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib. <input type="checkbox"/>		12 State tax withheld \$ 250.00		13 State/Payer's state no. CA 73458421	
14 State distribution \$ 5,000.00		15 Local tax withheld \$		16 Name of locality		17 Local distribution \$	

Form **1099-R**

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

<p>Pamela Turner 7832 5th Avenue Sacramento, CA 95826 916.555.9898 TAX ID 32-1234567</p> <p>COST FOR CHILD CARE SERVICES Ryder Torres - \$1,500.00 Paige Torres - \$1,500.00</p>	<p>Tara Torres 469 Booths Way Sacramento, CA 95826 916.555.1212</p> <p>\$3,000.00 FOR THE FULL YEAR</p>
--	--

Tara E. Torres
469 Booths Way
Sacramento CA 95826

1001

09-765/432

20

PAY
TO THE
ORDER OF

\$

DOLLARS

MEMO

321174770 0987654321 1001

VOID

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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 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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You will need:

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

• Please complete pages 1-4 of this form.

• You are responsible for the information on your return. Please provide complete and accurate information.

• If you have questions, please ask the IRS-certified volunteer preparer.

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

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

1. Your first name MELISSA	M.I.	Last name COOK	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 621 MIRAMAR DR			Apt # 3	City SACRAMENTO
			State CA	ZIP code 95826
4. Your Date of Birth 01/13/1993	5. Your job title MILITARY		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status?	<input checked="" type="checkbox"/> Never Married <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree _____ Date of separate maintenance decree _____ Year of spouse's death _____
---	--	---

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

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)	To be completed by a Certified Volunteer Preparer				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes, no, n/a)	Did this person have less than \$4,300 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)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 to: a. Direct deposit ☐ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☐ No c. To split your refund between different accounts ☐ Yes ☐ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☐ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☐ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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

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Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 322-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 84-9990000			1 Wages, tips, other compensation 30,226.00		2 Federal income tax withheld 2,247.00
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200			3 Social security wages 32,626.00		4 Social security tax withheld 2,023.00
			5 Medicare wages and tips 32,626.00		6 Medicare tax withheld 473.00
			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. Melissa Cook 621 Miramar Drive #3 Sacramento, CA 95826			11 Nonqualified plans		12a D 2,400.00
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
CA	80509664	30,226.00	240.00		
					20 Locality name

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

20XX

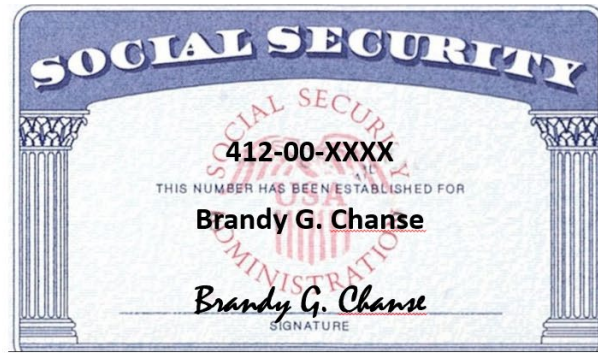
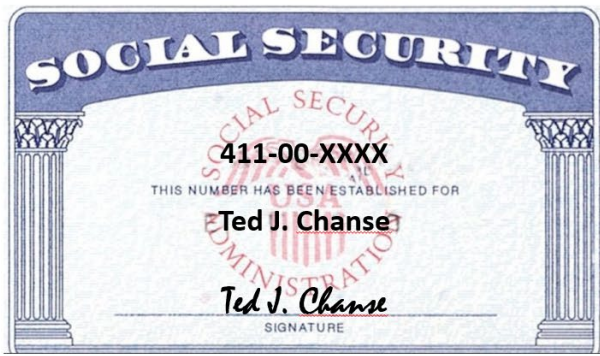
Department of the Treasury—Internal Revenue Service

Melissa Cook 621 Miramar Drive #3 Sacramento, CA 95826		1001	
PAY TO THE ORDER OF _____		_____ 20 _____ 09-765/432	
_____ DOLLARS		\$ _____	
MEMO _____			
❑ 321174770 ❑ 0987654321 ❑ 1001 ❑			

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

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

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

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

1. Your first name TED	M.I. J	Last name CHANSE	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name BRANDY	M.I. G	Last name CHANSE	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 3200 GETTY AVE			Apt #	City SAN DIEGO
			State CA	ZIP code 92154

4. Your Date of Birth 07/05/1973	5. Your job title MILITARY/PETTY OFFICER	6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 06/08/1974	8. Your spouse's job title CHILD CARE PROVIDER	9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No			

12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status?

☐ Never Married
☒ Married
☐ Divorced
☐ Legally Separated
☐ Widowed

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 a. If Yes, Did you get married in 2021? ☐ Yes ☐ No
 b. Did you live with your spouse during any part of the last six months of 2021? ☐ Yes ☐ No
 Date of final decree _____
 Date of separate maintenance decree _____
 Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

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? (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)
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 appropriate box for each question in each section

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

Catalog Number 52121E

www.irs.gov

Form 13614-C (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 ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☐ No c. To split your refund between different accounts ☐ Yes ☐ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☐ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☐ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 411-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 40,440.00	2 Federal income tax withheld 2,800.00
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 40,440.00	4 Social security tax withheld 2,507.00
				5 Medicare wages and tips 40,440.00	6 Medicare tax withheld 586.00
				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. Ted J. Chanse 3200 Getty Avenue San Diego, CA 92154				11 Nonqualified plans	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	
				14 Other	
				12a 12b 12c 12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
CA	80509664	40,440.00	0.00		20 Locality name

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 412-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 89-9990000				1 Wages, tips, other compensation 8,000.00	2 Federal income tax withheld 300.00
c Employer's name, address, and ZIP code Franklin Apartments 4239 Handy Way Sacramento, CA 95826				3 Social security wages 8,600.00	4 Social security tax withheld 496.00
				5 Medicare wages and tips 8,600.00	6 Medicare tax withheld 116.00
				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. Brandy G. Chanse 3200 Getty Avenue San Diego, CA 92154				11 Nonqualified plans	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	
				14 Other	
				12a D 600.00 12b 12c 12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
CA	80509542	8,000.00	30.00		20 Locality name

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 412-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 90-9990000				1 Wages, tips, other compensation 48,000.00	2 Federal income tax withheld 4,800.00	
c Employer's name, address, and ZIP code Kids R Us Child Care 7325 Florin Road Sacramento, CA 95826				3 Social security wages 48,000.00	4 Social security tax withheld 2,976.00	
				5 Medicare wages and tips 48,000.00	6 Medicare tax withheld 696.00	
				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. Brandy G. Chanse 3200 Getty Avenue San Diego, CA 92154				11 Nonqualified plans	12a	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b	
				14 Other	12c	
					12d	
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA	80509543	48,000.00	480.00			

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

Department of the Treasury—Internal Revenue Service

20XX

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. New York City Bank 75252 Bumble Bee Way Sacramento, CA 95826		Payer's RTN (optional)	OMB No. 1545-0112 20XX Form 1099-INT		Interest Income	
PAYER'S TIN 30-7123456		RECIPIENT'S TIN 412-00-XXXX	1 Interest income \$ 100.00			
RECIPIENT'S name Brandy G. Chanse		2 Early withdrawal penalty				Copy 1
Street address (including apt. no.) 3200 Getty Avenue		3 Interest on U.S. Savings Bonds and Treas. obligations				
City or town, state or province, country, and ZIP or foreign postal code San Diego, CA 92154		4 Federal income tax withheld				For State Tax Department
FATCA filing requirement <input type="checkbox"/>		5 Investment expenses				
Account number (see instructions)		6 Foreign tax paid				
		7 Foreign country or U.S. possession				
		8 Tax-exempt interest				
		9 Specified private activity bond interest				
		10 Market discount				
		11 Bond premium				
		12 Bond premium on Treasury obligations				
		13 Bond premium on tax-exempt bond				
		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

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income
New York City Bank 75252 Bumble Bee Way Sacramento, CA 95826		1 Interest income		20XX Form 1099-INT		
		\$ 34.00				
		2 Early withdrawal penalty				
PAYER'S TIN	RECIPIENT'S TIN	\$		Copy 1 For State Tax Department		
30-7123456	411-00-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations				
		\$				
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses			
Ted J. Chanse		\$	\$			
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession			
3200 Getty Avenue		\$				
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest	9 Specified private activity bond interest			
San Diego, CA 92154		\$	\$			
		10 Market discount	11 Bond premium			
		\$	\$			
		12 Bond premium on Treasury obligations	13 Bond premium 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 1099-INT

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation		OMB No. 1545-0120		Certain Government Payments
CA DEPARTMENT OF REVENUE 1000 GOVERNMENT HILL SACRAMENTO CA 95831		\$		20XX Form 1099-G		
		2 State or local income tax refunds, credits, or offsets				
		\$ 64.00				
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year		4 Federal income tax withheld		Copy 1 For State Tax Department
31-9XXXXXX	411-00-XXXX			\$		
RECIPIENT'S name		5 RTAA payments		6 Taxable grants		
TED J. & BRANDY G. CHANSE		\$		\$		
Street address (including apt. no.)		7 Agriculture payments		8 Check if box 2 is trade or business income <input type="checkbox"/>		
3200 GETTY AVENUE		\$				
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain				
San Diego, CA 92154		\$				
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld		
				\$		
				\$		

Form 1099-G

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

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

Ted J. & Brandy G. Chanse 3200 Getty Avenue San Diego, CA 92154		1001
PAY TO THE ORDER OF _____		_____ 20 _____ 09-765/432
_____ DOLLARS		\$ <input type="text"/>
MEMO _____		
❑ 321174770 ❑ 0987654321 ❑ 1001 ❑		

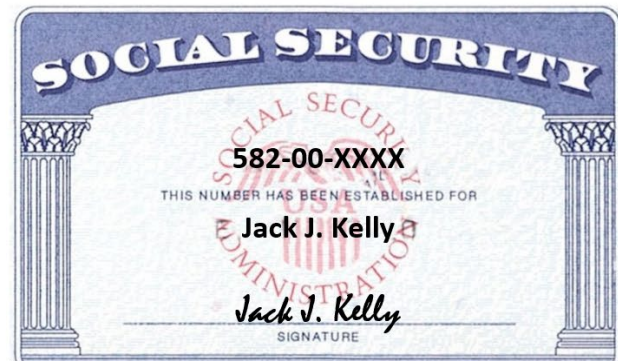
VOID

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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 Number 1545-1964											
You will need: <ul style="list-style-type: none">• 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.		<ul style="list-style-type: none">• Please complete pages 1-4 of this form.• You are responsible for the information on your return. Please provide complete and accurate information.• If you have questions, please ask the IRS-certified volunteer preparer.											
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov													
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)													
1. Your first name JANE	M.I. K	Last name KELLY	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
2. Your spouse's first name JACK	M.I. J	Last name KELLY	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
3. Mailing address 1788 KIDDER AVE			Apt #	City FAIRFIELD	State CA	ZIP code 94533							
4. Your Date of Birth 02/04/1972	5. Your job title STAFF SERGEANT	6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
7. Your spouse's Date of Birth 02/02/1973	8. Your spouse's job title SENIOR AIRMAN	9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No													
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)													
Part II – Marital Status and Household Information													
1. As of December 31, 2021, what was your marital status? <input type="checkbox"/> Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) <input checked="" type="checkbox"/> Married a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree Date of separate maintenance decree <input type="checkbox"/> Legally Separated Year of spouse's death <input type="checkbox"/> Widowed													
2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year													
If additional space is needed check here <input type="checkbox"/> and list on page 3													
To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Check appropriate box for each question in each section

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

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 581-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 84-9990000			1 Wages, tips, other compensation 29,988.00		2 Federal income tax withheld 1,800.00	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200			3 Social security wages 29,988.00		4 Social security tax withheld 1,859.26	
			5 Medicare wages and tips 29,988.00		6 Medicare tax withheld 435.00	
			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. Jane K. Kelly 1788 Kidder Avenue Fairfield, CA 94533			11 Nonqualified plans		12a	
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
f Employee's address and ZIP code						
15 State CA	Employer's state ID number 80509664	16 State wages, tips, etc. 29,988.00	17 State income tax 900.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 582-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 84-9990000			1 Wages, tips, other compensation 12,500.00		2 Federal income tax withheld 775.00	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200			3 Social security wages 12,500.00		4 Social security tax withheld 775.00	
			5 Medicare wages and tips 12,500.00		6 Medicare tax withheld 181.00	
			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. Jack J. Kelly 1788 Kidder Avenue Fairfield, CA 94533			11 Nonqualified plans		12a	
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
f Employee's address and ZIP code						
15 State CA	Employer's state ID number 80509664	16 State wages, tips, etc. 12,500.00	17 State income tax 600.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 582-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 91-9990000				1 Wages, tips, other compensation 32,000.00	2 Federal income tax withheld 4,200.00	
c Employer's name, address, and ZIP code Jack Solano Truck Repair 2514 Healthy Way Sacramento, CA 95826				3 Social security wages 32,000.00	4 Social security tax withheld 1,984.00	
				5 Medicare wages and tips 32,000.00	6 Medicare tax withheld 464.00	
				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. Jack J. Kelly 1788 Kidder Avenue Fairfield, CA 94533				11 Nonqualified plans	12a	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b	
				14 Other	12c	
					12d	
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA	80508542	32,000.00	320.00			

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

Department of the Treasury—Internal Revenue Service

20XX

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Travis Credit Union 9351 Legoland Drive Sacramento, CA 95826		Payer's RTN (optional)	OMB No. 1545-0112 20XX Form 1099-INT		Interest Income Copy 1 For State Tax Department
PAYER'S TIN 75-1234567		RECIPIENT'S TIN 582-00-XXXX	1 Interest income \$ 300.00	2 Early withdrawal penalty	
RECIPIENT'S name Jack J. & Jane K. Kelly		3 Interest on U.S. Savings Bonds and Treas. obligations	4 Federal income tax withheld	5 Investment expenses	
Street address (including apt. no.) 1788 Kidder Avenue		6 Foreign tax paid	7 Foreign country or U.S. possession		
City or town, state or province, country, and ZIP or foreign postal code Fairfield, CA 94533		8 Tax-exempt interest	9 Specified private activity bond interest	10 Market discount	11 Bond premium
FATCA filing requirement <input type="checkbox"/>		12 Bond premium on Treasury obligations	13 Bond premium on tax-exempt bond	14 Tax-exempt and tax credit bond CUSIP no.	15 State
Account number (see instructions)		16 State identification no.	17 State tax withheld		

Form 1099-INT

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

Jane K. & Jack J. Kelly
1788 Kidder Avenue
Fairfield, CA 94533

1001

09-765/432

PAY
TO THE
ORDER OF

20

\$

DOLLARS

MEMO

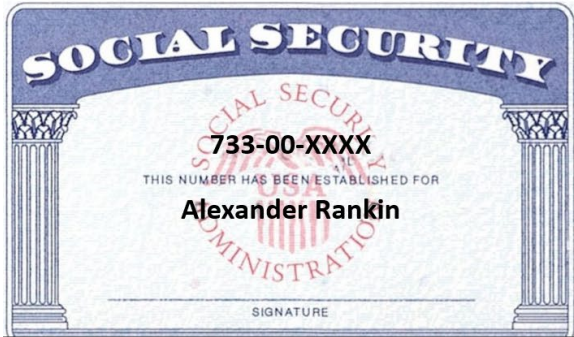
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Exercise 8 – Jack and Norma Rankin

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 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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You will need:

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

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

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

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

1. Your first name JACK	M.I.	Last name RANKIN	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name NORMA	M.I.	Last name RANKIN	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 1145 ALVIN AVE			Apt #	City SACRAMENTO
			State CA	ZIP code 95826
4. Your Date of Birth 05/30/1986	5. Your job title MILITARY		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 10/31/1990	8. Your spouse's job title MILITARY		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status?

☐ Never Married
☒ Married
☐ Divorced
☐ Legally Separated
☐ Widowed

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 a. If Yes, Did you get married in 2021? ☐ Yes ☐ No
 b. Did you live with your spouse during any part of the last six months of 2021? ☐ Yes ☐ No
 Date of final decree _____
 Date of separate maintenance decree _____
 Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

										To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
ALEXANDER RANKIN	1/25/2007	SON	12	Y	Y	S	Y	N						
SOPHIA RANKIN	06/19/2008	DAUGHTER	12	Y	Y	S	Y	N						

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 to: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☐ No c. To split your refund between different accounts ☐ Yes ☐ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☐ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☐ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 731-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 84-9990000			1 Wages, tips, other compensation 38,712.00		2 Federal income tax withheld 3,424.00	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200			3 Social security wages 38,712.00		4 Social security tax withheld 2,400.00	
			5 Medicare wages and tips 38,712.00		6 Medicare tax withheld 561.00	
			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. Jack Rankin 1145 Alvin Avenue Sacramento, CA 95826			11 Nonqualified plans		12a	
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
NM	626543217	38,712.00				

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 732-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 84-9990000			1 Wages, tips, other compensation 58,563.00		2 Federal income tax withheld 4,506.00	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200			3 Social security wages 60,563.00		4 Social security tax withheld 3,755.00	
			5 Medicare wages and tips 60,563.00		6 Medicare tax withheld 878.00	
			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. Norma Rankin 1145 Alvin Avenue Sacramento, CA 95826			11 Nonqualified plans		12a D 2,000.00	
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA	80509664	58,563.00	535.00			

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

20XX

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Management Company For Rental Property 987 Main Street Sacramento, CA 95826		1 Rents \$ 16,800.00	OMB No. 1545-0115 20XX Form 1099-MISC		Miscellaneous Income
		2 Royalties \$			
		3 Other income \$			
PAYER'S TIN 32-6000000	RECIPIENT'S TIN 731-00-XXXX	4 Federal income tax withheld \$	Copy 1 For State Tax Department		
5 Fishing boat proceeds \$		6 Medical and health care payments \$			
7 Nonemployee compensation \$		8 Substitute payments in lieu of dividends or interest \$			
RECIPIENT'S name Jack and Norma Rankin Street address (including apt. no.) 1145 Alvin Avenue City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>	11	12	
13 Excess golden parachute payments \$		14 Gross proceeds paid to an attorney \$			
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form 1099-MISC

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 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.		OMB No. 1545-1380 20XX Form 1098		Mortgage Interest Statement		
							1 Mortgage interest received from payer(s)/borrower(s)* \$ 6,600.00	
							2 Outstanding mortgage principal \$ 291,951.00	
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN 731-00-XXXX	3 Mortgage origination date 06/15/2000		Copy B For Payer/ Borrower The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for 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 item.				
PAYER'S/BORROWER'S name Jack and Norma Rankin		4 Refund of overpaid interest \$						
Street address (including apt. no.) 1145 Alvin Avenue City or town, state or province, country, and ZIP or foreign postal code SACRAMENTO CA 95826		5 Mortgage insurance premiums \$						
9 Number of properties securing the mortgage		6 Points paid on purchase of principal residence \$		7 <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.				
10 Other PROPERTY TAX: \$2,150.00		8 Address or description of property securing mortgage (see instructions) 112 Ocean Ave Sacramento, CA 95826		11 Mortgage acquisition date				
Account number (see instructions)								

Form 1098

(Keep for your records)

www.irs.gov/Form1098

Department of the Treasury - Internal Revenue Service

Jack & Norma Rankin
1145 Alvin Avenue
Sacramento CA 95826

1001

09-765/432

PAY
TO THE
ORDER OF

20

\$

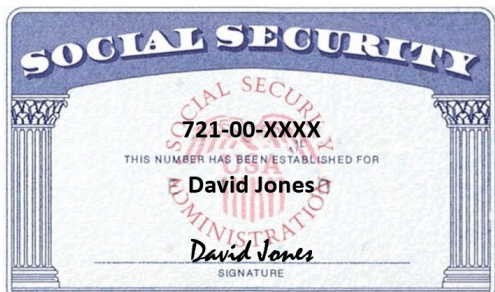
DOLLARS

MEMO

321174770 0987654321 1001

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 (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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You will need:

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

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

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

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 DAVID	M.I. A	Last name JONES	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name ESTELLA	M.I.	Last name JONES	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 124 GOLDSTONE RD		Apt #	City SACRAMENTO	State CA
				ZIP code 95826
4. Your Date of Birth 02/13/1986	5. Your job title MILITARY	6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
7. Your spouse's Date of Birth 03/05/1990	8. Your spouse's job title REGISTERED NURSE	9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status? ☐ Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
☒ Married a. If Yes, Did you get married in 2021? ☐ Yes ☐ No
b. Did you live with your spouse during any part of the last six months of 2021? ☐ Yes ☐ No
☐ Divorced Date of final decree
☐ Legally Separated Date of separate maintenance decree
☐ Widowed Year of spouse's death

2. List the names below of:
• everyone who lived with you last year (other than your spouse)
• anyone you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
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 appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 to: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

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7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 721-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 84-9990000		1 Wages, tips, other compensation 38,490.36		2 Federal income tax withheld 3,849.12		
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200		3 Social security wages 39,690.36		4 Social security tax withheld 2,461.00		
		5 Medicare wages and tips 39,690.36		6 Medicare tax withheld 576.00		
		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. David A. Jones 124 Goldstone Road Sacramento, CA 95826		11 Nonqualified plans		12a D 1,200.00		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State FL	Employer's state ID number 23876597	16 State wages, tips, etc. 38,490.36	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department **20XX**

22222		a Employee's social security number 722-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 34-9991111		1 Wages, tips, other compensation 45,500.38		2 Federal income tax withheld 4,550.00		
c Employer's name, address, and ZIP code High Desert Hospital 1240 E Street Sacramento, CA 95826		3 Social security wages 45,500.38		4 Social security tax withheld 2,821.00		
		5 Medicare wages and tips 45,500.38		6 Medicare tax withheld 660.00		
		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. Estella Jones 124 Goldstone Road Sacramento, CA 95826		11 Nonqualified plans		12a		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State CA	Employer's state ID number 8235096	16 State wages, tips, etc. 45,500.38	17 State income tax 2,250.51	18 Local wages, tips, etc.	19 Local income tax 455.00	20 Locality name CASDI

Form W-2 Wage and Tax Statement Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department **20XX**

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code LOCAL CASINO 4500 WINNERS CIRCLE SACRAMENTO, CA 95831		1 Reportable winnings	2 Date won
		\$ 10,500.00	10/10/Last Year
		3 Type of wager	4 Federal income tax withheld
		TABLE	\$ 1,050.00
		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	9 Winner's taxpayer identification no.	10 Window
92-8526374			
WINNER'S name		11 First I.D.	12 Second I.D.
DAVID JONES		MILITARY ID	DRIVERS LICENSE
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
124 GOLDSTONE ROAD		CA 65897589	\$ 10,500.00
City or town, province or state, country, and ZIP or foreign postal code		15 State income tax withheld	16 Local winnings
SACRAMENTO CA 95826		\$ 105.00	\$
		17 Local income tax withheld	18 Name of locality
		\$	

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

OMB No. 1545-0238

20XX
Form W-2G
Certain
Gambling
Winnings

Copy 1
For State, City,
or Local Tax
Department

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. USAA Savings Bank PO Box 1234 Sacramento, CA 95826		Payer's RTN (optional)	OMB No. 1545-0112	
			20XX	
		1 Interest income	Form 1099-INT	
		\$ 68.18		
		2 Early withdrawal penalty		
PAYER'S TIN	RECIPIENT'S TIN	\$		
45-2283000	721-00-XXXX			
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations		
David and Estella Jones		\$ 75.32		
Street address (including apt. no.)		4 Federal income tax withheld	5 Investment expenses	
124 Goldstone Road		\$	\$	
City or town, state or province, country, and ZIP or foreign postal code		6 Foreign tax paid	7 Foreign country or U.S. possession	
Sacramento, CA 95826		\$		
		8 Tax-exempt interest	9 Specified private activity bond interest	
		\$	\$	
		10 Market discount	11 Bond premium	
		\$	\$	
		12 Bond premium on Treasury obligations	13 Bond premium 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 **1099-INT**

www.irs.gov/Form1099INT

Department of the Treasury - Internal Revenue Service

Interest
Income

Copy 1
For State Tax
Department

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

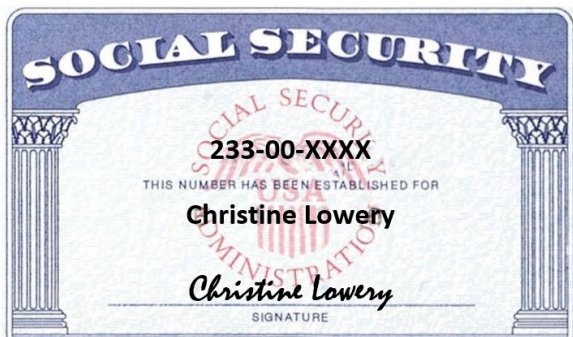
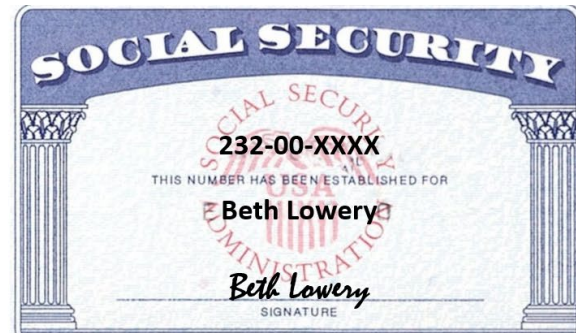
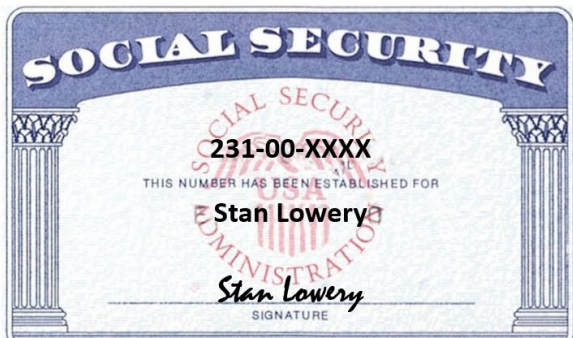
\$3,200 FOR THE FULL YEAR

David & Estella Jones 124 Goldstone Road Sacramento CA 95826		1001
PAY TO THE ORDER OF _____		_____ 20 _____ 09-765/432
_____ DOLLARS		\$ []
MEMO _____		
321174770	0987654321	1001

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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: \$18,144
 - BAS: \$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 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964											
You will need: <ul style="list-style-type: none">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.		<ul style="list-style-type: none">Please complete pages 1-4 of this form.You are responsible for the information on your return. Please provide complete and accurate information.If you have questions, please ask the IRS-certified volunteer preparer.											
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov													
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)													
1. Your first name STAN	M.I. R	Last name LOWERY	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
2. Your spouse's first name BETH	M.I.	Last name LOWERY	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
3. Mailing address 1892 2ND STREET			Apt #	City SACRAMENTO	State CA	ZIP code 95826							
4. Your Date of Birth 03/20/1974	5. Your job title MILITARY		6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
7. Your spouse's Date of Birth 05/31/1971	8. Your spouse's job title TEACHER		9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)													
Part II – Marital Status and Household Information													
1. As of December 31, 2021, what was your marital status? <input type="checkbox"/> Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) <input checked="" type="checkbox"/> Married a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree Date of separate maintenance decree <input type="checkbox"/> Legally Separated Year of spouse's death <input type="checkbox"/> Widowed													
2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year													
If additional space is needed check here <input type="checkbox"/> and list on page 3													
To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)
(a) CHRISTINE LOWERY	(b) 02/04/2002	(c) Daughter	(d) 12	(e) Y	(f) Y	(g) S	(h) Y	(i) N					

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

Check appropriate box for each question in each section

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

Catalog Number 52121E

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Form 13614-C (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 ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 231-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 84-9990000			1 Wages, tips, other compensation 22,962.13		2 Federal income tax withheld 3,967.20
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200			3 Social security wages 68,886.23		4 Social security tax withheld 4,271.00
			5 Medicare wages and tips 68,886.23		6 Medicare tax withheld 999.00
			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. Stan R. Lowery 1892 2 nd Street Sacramento, CA 95826			11 Nonqualified plans		12a Q 45,924.10
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State TX	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 231-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 45-2283795			1 Wages, tips, other compensation 6,285.00		2 Federal income tax withheld 1,322.00
c Employer's name, address, and ZIP code Local Concrete Company 1297 Market Street Sacramento, CA 95826			3 Social security wages 8,532.00		4 Social security tax withheld 1,452.00
			5 Medicare wages and tips 8,532.00		6 Medicare tax withheld 586.00
			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. Stan R. Lowery 1892 2 nd Street Sacramento, CA 95826			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State CA	Employer's state ID number 120005601	16 State wages, tips, etc. 6,285.00	17 State income tax 75.00	18 Local wages, tips, etc.	19 Local income tax 626.00
					20 Locality name CASDI

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 232-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 34-9945777		1 Wages, tips, other compensation 68,244.42		2 Federal income tax withheld 3,030.07	
c Employer's name, address, and ZIP code Sherman School 632 N. 17 th Avenue Sacramento, CA 95826		3 Social security wages 71,484.42		4 Social security tax withheld 4,432.00	
		5 Medicare wages and tips 71,484.42		6 Medicare tax withheld 1,037.00	
		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. Beth Lowery 1892 2 nd Street Sacramento, CA 95826		11 Nonqualified plans		12a D 3,240.00	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State CA	Employer's state ID number 23115096	16 State wages, tips, etc. 68,244.42	17 State income tax 1,154.28	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

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

20XX

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. USAA Savings Bank PO Box 1234 Sacramento, CA 95826		Payer's RTN (optional)	OMB No. 1545-0112 20XX Form 1099-INT		Interest Income
PAYER'S TIN 45-2283000		1 Interest income \$ 450.00	2 Early withdrawal penalty		
RECIPIENT'S TIN 231-00-XXXX		3 Interest on U.S. Savings Bonds and Treas. obligations \$		Copy 1 For State Tax Department	
RECIPIENT'S name Stan Lowery		4 Federal income tax withheld \$			
Street address (including apt. no.) 1892 2 nd Street		6 Foreign tax paid \$		7 Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		8 Tax-exempt interest \$		9 Specified private activity bond interest \$	
FATCA filing requirement <input type="checkbox"/>		10 Market discount \$		11 Bond premium \$	
Account number (see instructions)		12 Bond premium on Treasury obligations \$		13 Bond premium on tax-exempt bond \$	
		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

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		Interest Income
USAA Savings Bank PO Box 1234 Sacramento, CA 95826			20XX Form 1099-INT		
		1 Interest income \$ 1,572.00			
PAYER'S TIN 45-2283000		RECIPIENT'S TIN 232-00-XXXX	2 Early withdrawal penalty \$		Copy 1 For State Tax Department
RECIPIENT'S name Beth Lowery		3 Interest on U.S. Savings Bonds and Treas. obligations \$ 146.00			
Street address (including apt. no.) 1892 2 nd Street		4 Federal income tax withheld \$	5 Investment expenses \$		
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		6 Foreign tax paid \$	7 Foreign country or U.S. possession \$		
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest \$	9 Specified private activity bond interest \$		
Account number (see instructions)		10 Market discount \$	11 Bond premium \$		
		12 Bond premium on Treasury obligations \$	13 Bond premium on tax-exempt bond \$		
		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

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		*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		Mortgage Interest Statement
Home Lender PO Box 543 Sacramento, CA 95833				20XX Form 1098		
		1 Mortgage interest received from payer(s)/borrower(s) \$ 20,951.00				
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$ 331,751.00	3 Mortgage origination date 08/02/2006		Copy B For Payer/Borrower The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for 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 item.	
PAYER'S/BORROWER'S name Stan and Beth Lowery		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$			
Street address (including apt. no.) 1892 2 nd Street		6 Points paid on purchase of principal residence \$				
City or town, state or province, country, and ZIP or foreign postal code SACRAMENTO CA 95826		7 <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.				
9 Number of properties securing the mortgage		8 Address or description of property securing mortgage (see instructions)				
10 Other PROPERTY TAX: 6,454.00						
Account number (see instructions)						
		11 Mortgage acquisition date				

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation		OMB No. 1545-0120		<div>Certain Government Payments</div>
<div>CA DEPARTMENT OF REVENUE</div> <div>1000 GOVERNMENT HILL</div> <div>SACRAMENTO CA 95831</div>		\$		<div>20XX</div>		
		2 State or local income tax refunds, credits, or offsets		Form 1099-G		
PAYER'S TIN		RECIPIENT'S TIN		3 Box 2 amount is for tax year		<div>Copy 1</div> <div>For State Tax Department</div>
31-9XXXXXX		321-00-XXXX				
<div>RECIPIENT'S name</div> <div>STAN AND BETH LOWERY</div> <div>Street address (including apt. no.)</div> <div>1892 2ND STREET</div> <div>City or town, state or province, country, and ZIP or foreign postal code</div> <div>SACRAMENTO, CA 95826</div>		5 RTAA payments		4 Federal income tax withheld		
		\$		\$		
		7 Agriculture payments		8 Check if box 2 is trade or business income <input type="checkbox"/>		
Account number (see instructions)		9 Market gain				
		10a State		10b State identification no.		11 State income tax withheld

Form 1099-G

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses		OMB No. 1545-1574		Tuition Statement 20XX Form 1098-T
American River College 999 College Blvd. Merced, CA 95340		\$ 9,300.00				
		2				
FILER'S employer identification no.		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 tax preparer or use it to prepare the tax return.
46-9528549		233-00-XXXX				
STUDENT'S name		4 Adjustments made for a prior year		5 Scholarships or grants		
Christine Lowery		\$		\$ 6,000.00		
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 <input type="checkbox"/>		
1892 2 nd Street						
City or town, state or province, country, and ZIP or foreign postal code		8 Check if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>		
Sacramento, CA 95826		\$		10 Ins. contract reimb./refund <input type="checkbox"/>		
Service Provider/Acct. No. (see instr.)				\$		

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	AMOUNT DUE	DUE DATE
62A5FE26865135846	TOYOTA	1987	PU	22S2222	\$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



DONATION RECEIPT

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 \$280.00

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

City: Sacramento State/Zip: CA 95826

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: _____ Date: _____

Made Possible by eForm

DONATION RECEIPT



Sacramento Church
123 Holy Way
Sacramento, CA
95826

Receipt No. 684321

Donated By: The Lowerys

Street Address: 1892 2nd Street

City: Sacramento State: CA ZIP: 95826

Date of Donation: Multiple Donations

Donation Value: \$490.00

Description of donation:

Cash

Authorized signature: Matthew Apostle

Thank you for your generosity. We appreciate your support!

Stan & Beth Lowery
1892 2nd Street
Sacramento CA 95826

1001

09-765/432

PAY
TO THE
ORDER OF _____ \$

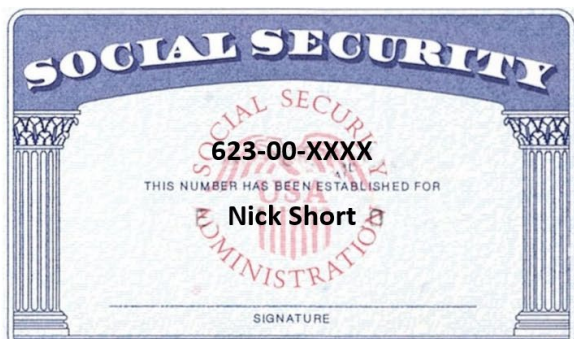
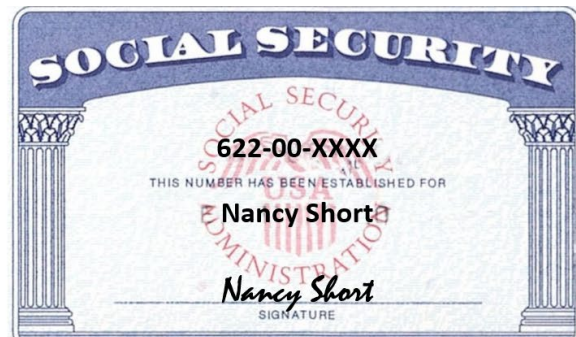
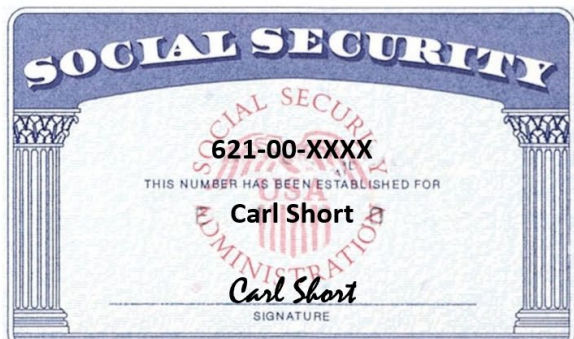
_____ DOLLARS

MEMO _____

❖ 321174770 ❖ 0987654321 ❖ 1001 ❖

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 (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
---------------------------------------	---	-------------------------

You will need:

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

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

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

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

1. Your first name CARL	M.I.	Last name SHORT	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name NANCY	M.I.	Last name SHORT	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 321 VALLEY PARK WAY			Apt #	City SACRAMENTO
			State CA	ZIP code 95826
4. Your Date of Birth 05/26/1980	5. Your job title MILITARY		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 06/27/1982	8. Your spouse's job title MANAGER		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status?

☐ Never Married
☒ Married
☐ Divorced
☐ Legally Separated
☐ Widowed

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 a. If Yes, Did you get married in 2021? ☐ Yes ☐ No
 b. Did you live with your spouse during any part of the last six months of 2021? ☐ Yes ☐ No
 Date of final decree _____
 Date of separate maintenance decree _____
 Year of spouse's death _____

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

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? (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)
(a) NICK SHORT	(b) 03/20/2011	(c) SON	(d) 12	(e) Y	(f) Y	(g) S	(h) Y	(i) N					

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

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 to: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☐ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 621-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 48,300.00		2 Federal income tax withheld 4,540.00	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 48,300.00		4 Social security tax withheld 2,995.00	
				5 Medicare wages and tips 48,300.00		6 Medicare tax withheld 700.00	
				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. Carl Short 321 Valley Parkway Sacramento, CA 95826				11 Nonqualified plans		12a	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
CA	80509664	18,074.00	185.00				
GA	12365478	30,226.00	240.00				

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 622-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 35-5200012				1 Wages, tips, other compensation 18,546.00		2 Federal income tax withheld 1,962.00	
c Employer's name, address, and ZIP code LA Petite Store 500 Small Lane Sacramento, CA 95826				3 Social security wages 19,746.00		4 Social security tax withheld 1,224.00	
				5 Medicare wages and tips 19,746.00		6 Medicare tax withheld 286.00	
				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. Nancy Short 321 Valley Parkway Sacramento, CA 95826				11 Nonqualified plans		12a	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other CASDI – 183.00		12c	
						12d	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
CA	80509542	18,546.00	572.00				

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 621-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 34-9991111				1 Wages, tips, other compensation 15,600.00	2 Federal income tax withheld 2,840.00
c Employer's name, address, and ZIP code Cypress Lake Golf 907 Gold Drive Sacramento, CA 95826				3 Social security wages 15,600.00	4 Social security tax withheld 967.00
				5 Medicare wages and tips 15,600.00	6 Medicare tax withheld 226.00
				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. Carl Short 321 Valley Parkway Sacramento, CA 95826				11 Nonqualified plans	12a
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b
				14 Other CASDI – 253.00	12c
					12d
f Employee's address and ZIP code					
15 State CA	Employer's state ID number 8235096	16 State wages, tips, etc. 15,600.00	17 State income tax 318.00	18 Local wages, tips, etc.	19 Local income tax 20 Locality name

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

20XX

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. USAA Savings Bank PO Box 1234 Sacramento, CA 95826		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income
		1 Interest income \$ 30.36		20XX		
		2 Early withdrawal penalty		Form 1099-INT		
PAYER'S TIN 45-2283000	RECIPIENT'S TIN 621-00-XXXX	\$		3 Interest on U.S. Savings Bonds and Treas. obligations \$		Copy 1 For State Tax Department
RECIPIENT'S name Carl Short		4 Federal income tax withheld \$	5 Investment expenses \$			
Street address (including apt. no.) 321 Valley Parkway		6 Foreign tax paid \$	7 Foreign country or U.S. possession			
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		8 Tax-exempt interest \$	9 Specified private activity bond interest \$			
FATCA filing requirement <input type="checkbox"/>		10 Market discount \$	11 Bond premium \$			
		12 Bond premium on Treasury obligations \$	13 Bond premium 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 \$	

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ABC Investments, Inc. 456 Main Street Sacramento, CA 95826		Applicable checkbox on Form 8949		OMB No. 1545-0715 20XX Form 1099-B	Proceeds From Broker and Barter Exchange Transactions	
		1a Description of property (Example: 100 sh. XYZ Co.) 200 Shares XYZ Stock				
		1b Date acquired 03/23/2000	1c Date sold or disposed 12\01\Last Year			
PAYER'S TIN 40-4000000	RECIPIENT'S TIN 621-00-XXXX	1d Proceeds \$ 3,175.00	1e Cost or other basis \$ 1,000.00	Copy 1 For State Tax Department		
RECIPIENT'S name Carl Short		1f Accrued market discount \$	1g Wash sale loss disallowed \$			
Street address (including apt. no.) 321 Valley Parkway		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input checked="" type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		4 Federal income tax withheld \$	5 If checked, noncovered security <input type="checkbox"/>			
Account number (see instructions)		6 Reported to IRS: Gross proceeds <input checked="" type="checkbox"/> Net proceeds <input type="checkbox"/>	7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>			
CUSIP number		8 Profit or (loss) realized in 20XX on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/20XX \$			
FATCA filing requirement <input type="checkbox"/>		10 Unrealized profit or (loss) on open contracts—12/31/20XX \$	11 Aggregate profit or (loss) on contracts \$			
14 State name	15 State identification no.	16 State tax withheld \$	12 If checked, basis reported to IRS <input type="checkbox"/>			13 Bartering \$

Form 1099-B

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ABC Investments, Inc. 456 Main Street Sacramento, CA 95826		Applicable checkbox on Form 8949		OMB No. 1545-0715 20XX Form 1099-B	Proceeds From Broker and Barter Exchange Transactions	
		1a Description of property (Example: 100 sh. XYZ Co.) 200 Shares ABC Stock				
		1b Date acquired 02/16/Last Year	1c Date sold or disposed 09\01\Last Year			
PAYER'S TIN 40-4000000	RECIPIENT'S TIN 621-00-XXXX	1d Proceeds \$ 3,250.00	1e Cost or other basis \$ 3,750.00	Copy 1 For State Tax Department		
RECIPIENT'S name Carl Short		1f Accrued market discount \$	1g Wash sale loss disallowed \$			
Street address (including apt. no.) 321 Valley Parkway		2 Short-term gain or loss <input checked="" type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		4 Federal income tax withheld \$	5 If checked, noncovered security <input type="checkbox"/>			
Account number (see instructions)		6 Reported to IRS: Gross proceeds <input checked="" type="checkbox"/> Net proceeds <input type="checkbox"/>	7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>			
CUSIP number		8 Profit or (loss) realized in 20XX on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/20XX \$			
FATCA filing requirement <input type="checkbox"/>		10 Unrealized profit or (loss) on open contracts—12/31/20XX \$	11 Aggregate profit or (loss) on contracts \$			
14 State name	15 State identification no.	16 State tax withheld \$	12 If checked, basis reported to IRS <input type="checkbox"/>			13 Bartering \$

Form 1099-B

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

Carl & Nancy Short
321 Valley Parkway
Sacramento, CA 95826

1001

09-765/432

PAY
TO THE
ORDER OF

20

\$

DOLLARS

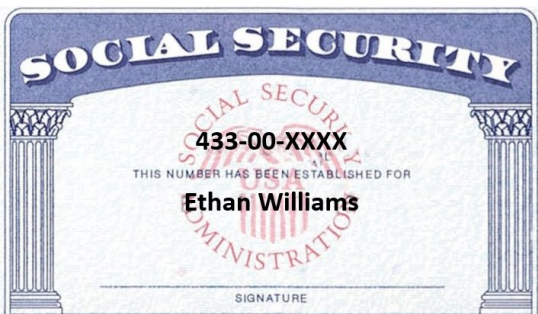
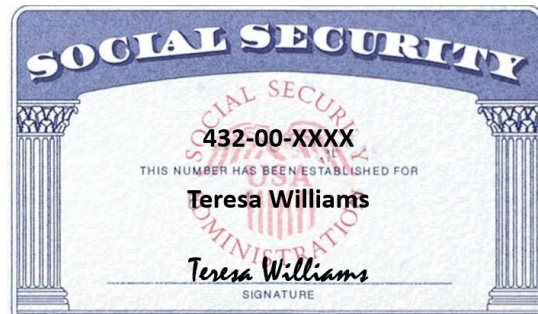
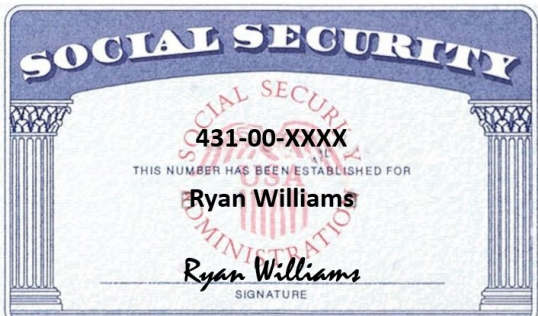
MEMO

321174770 0987654321 1001

VOID

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 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964											
You will need: <ul style="list-style-type: none">• 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.		<ul style="list-style-type: none">• Please complete pages 1-4 of this form.• You are responsible for the information on your return. Please provide complete and accurate information.• If you have questions, please ask the IRS-certified volunteer preparer.											
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov													
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)													
1. Your first name RYAN	M.I. 	Last name WILLIAMS	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
2. Your spouse's first name TERESA	M.I. 	Last name WILLIAMS	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
3. Mailing address 2007 RIVER PARKWAY		Apt # 	City SACRAMENTO	State CA	ZIP code 95826								
4. Your Date of Birth 09/13/1980	5. Your job title MILITARY	6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No									
7. Your spouse's Date of Birth 12/17/1980	8. Your spouse's job title MILITARY	9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No									
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)													
Part II – Marital Status and Household Information													
1. As of December 31, 2021, what was your marital status? <input type="checkbox"/> Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) <input checked="" type="checkbox"/> Married a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree Date of separate maintenance decree <input type="checkbox"/> Legally Separated Year of spouse's death <input type="checkbox"/> Widowed													
2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year													
If additional space is needed check here <input type="checkbox"/> and list on page 3													
To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
ETHAN WILLIAMS	09/01/2010	SON	12	Y	Y	S	Y	N					

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 to: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☐ No c. To split your refund between different accounts ☐ Yes ☐ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☐ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☐ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☐ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 431-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 24,415.68		2 Federal income tax withheld 1,370.51	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 31,415.68		4 Social security tax withheld 1,948.00	
				5 Medicare wages and tips 31,415.68		6 Medicare tax withheld 455.53	
				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. Ryan Williams 2007 River Parkway Sacramento, CA 95826				11 Nonqualified plans		12a D 1,000.00	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b Q 6,000.00	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
CA	80509664	24,415.68	221.23				

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 432-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 38,250.43		2 Federal income tax withheld 3,105.51	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 45,625.43		4 Social security tax withheld 2,829.00	
				5 Medicare wages and tips 45,625.43		6 Medicare tax withheld 662.00	
				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. Teresa Williams 2007 River Parkway Sacramento, CA 95826				11 Nonqualified plans		12a D 1,000.00	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b Q 6,375.00	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
AZ	80504453	38,250.43					

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

20XX

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120
CA DEPARTMENT OF REVENUE 1000 GOVERNMENT HILL SACRAMENTO CA 95831		\$	20XX Form 1099-G
		2 State or local income tax refunds, credits, or offsets	
		\$ 250.00	
PAYER'S TIN 31-9XXXXXX	RECIPIENT'S TIN 431-00-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$
RECIPIENT'S name RYAN AND TERESA WILLIAMS		5 RTAA payments \$	6 Taxable grants \$
Street address (including apt. no.) 2007 RIVER PARKWAY		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code SACRAMENTO, CA 95826		9 Market gain \$	
Account number (see instructions)		10a State	10b State identification no.
			11 State income tax withheld \$

**Certain
Government
Payments**

**Copy 1
For State Tax
Department**

Form 1099-G

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won	OMB No. 1545-0238 20XX Form W-2G Certain Gambling Winning
California State Lottery 1 Sacramento Street Sacramento, CA 95831		\$ 1,200.00	08/13/Last Year	
		3 Type of wager Super Lotto	4 Federal income tax withheld \$	
		5 Transaction Draw 10-845	6 Race	
PAYER'S federal identification number 44-6000000	PAYER'S telephone number	7 Winnings from identical wagers \$	8 Cashier	
		9 Winner's taxpayer identification no.	10 Window	
WINNER'S name Ryan Williams		11 First I.D. MILITARY ID	12 Second I.D. DRIVERS LICENSE	Copy 1 For State, City, or Local Tax Department
Street address (including apt. no.) 2007 River Parkway		13 State/Payer's state identification no. CA 6589155	14 State winnings \$ 1,200.00	
City or town, province or state, country, and ZIP or foreign postal code Sacramento, CA 95826		15 State income tax withheld \$	16 Local winnings \$	
		17 Local income tax withheld \$	18 Name of locality	

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 province, country, ZIP or foreign postal code, and telephone no.		*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 20XX Form 1098	Mortgage Interest Statement Copy B For Payer/ Borrower The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for 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 item. 11 Mortgage acquisition date
Mortgage Company 3258 Any Street Sacramento, CA 95833		1 Mortgage interest received from payer(s)/borrower(s)* \$ 15,866.00			
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$ 276,834.00	3 Mortgage origination date 02/14/2001		
PAYER'S/BORROWER'S name		4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$		
Ryan and Teresa Williams		6 Points paid on purchase of principal residence \$			
Street address (including apt. no.)		7 <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.			
2007 River Parkway		8 Address or description of property securing mortgage (see instructions)			
City or town, state or province, country, and ZIP or foreign postal code					
Sacramento, CA 95826					
9 Number of properties securing the mortgage	10 Other PROPERTY TAX: \$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 foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses \$ 950.00		OMB No. 1545-1574 20XX Form 1098-T	Tuition Statement 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 tax preparer or use it to prepare the tax return.
Local College 3200 Vista Place Sacramento, CA 95826		2			
FILER'S employer identification no.	STUDENT'S TIN	3			
52-4000000	432-00-XXXX				
STUDENT'S name		4 Adjustments made for a prior year \$	5 Scholarships or grants \$		
Teresa Williams					
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 <input type="checkbox"/>		
2007 River Parkway					
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 half-time student <input checked="" type="checkbox"/>	9 Checked if a graduate student <input type="checkbox"/>	10 Ins. contract reimb./refund \$		

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	AMOUNT DUE	DUE DATE
42A5FE2686984347	LEXUS	2019	NX3500	31S7676	\$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

FEES

REGISTRATION FEE	\$43
LICENSE FEE (May be an income tax deduction)	\$245
WEIGHT FEE	\$0
SPECIAL PLATE FEE	\$30
COUNTY/DISTRICT FEES	\$55
OWNER RESPONSIBILITY FEE	\$0



VEHICLE REGISTRATION RENEWAL NOTICE

VIN	MAKE	YR	BODY TYPE	LICENSE PLATE	AMOUNT DUE	DUE DATE
62A5FE26868961675	TOYOTA	2018	CAM	87HBQ61	\$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



VETS OF THE
MILITARY FUND

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!



Sacramento Church
11 Holy Way
Sacramento, CA
95826

DONATION RECEIPT

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 Apostle

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

Ryan and Teresa Williams 2007 River Parkway Sacramento CA 95826		1001
PAY TO THE ORDER OF _____		_____ 20 _____ 09-765/432
_____ DOLLARS		\$ []
MEMO _____		
321174770	0987654321	1001

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 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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You will need:

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

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

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

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

1. Your first name BRUCE	M.I.	Last name SMITH	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name LAURA	M.I.	Last name SMITH	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 139 W. ELM ST			Apt #	City SACRAMENTO
			State CA	ZIP code 95829
4. Your Date of Birth 8/13/1980	5. Your job title MILITARY		6. Last year, were you:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 7/01/1981	8. Your spouse's job title BOOKKEEPER		9. Last year, was your spouse:	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status?

☐ Never Married

☒ Married

☐ Divorced
☐ Legally Separated
☐ Widowed

(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 a. If Yes, Did you get married in 2021? ☐ Yes ☐ No
 b. Did you live with your spouse during any part of the last six months of 2021? ☐ Yes ☐ No
 Date of final decree _____
 Date of separate maintenance decree _____
 Year of spouse's death _____

2. List the names below of:

everyone who lived with you last year (other than your spouse)
anyone you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)
(a) AMY SMITH	(b) 5/20/2008	(c) Daughter	(d) 12	(e) Y	(f) Y	(g) S	(h) Y	(i) N					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 to: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 521-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 84-9990000		1 Wages, tips, other compensation 38,638.16		2 Federal income tax withheld 3,517.31		
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200		3 Social security wages 38,638.16		4 Social security tax withheld 2,396.00		
		5 Medicare wages and tips 38,638.16		6 Medicare tax withheld 560.00		
		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. Bruce Smith 139 W. Elm Street Sacramento, CA 95826		11 Nonqualified plans		12a		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State TX	Employer's state ID number 966453	16 State wages, tips, etc. 38,638.16	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 521-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 56-6398121		1 Wages, tips, other compensation 39,600.12		2 Federal income tax withheld 9,600.00		
c Employer's name, address, and ZIP code Your Favorite Lumber Store 695 3 rd Avenue Sacramento, CA 95826		3 Social security wages 39,600.12		4 Social security tax withheld 2,455.20		
		5 Medicare wages and tips 39,600.12		6 Medicare tax withheld 574.20		
		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. Bruce Smith 139 W. Elm Street Sacramento, CA 95826		11 Nonqualified plans		12a		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State CA	Employer's state ID number 655387512	16 State wages, tips, etc. 39,600.12	17 State income tax 416.56	18 Local wages, tips, etc.	19 Local income tax 96.00	20 Locality name CASDI

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 522-00-XXXX		OMB No. 1545-0008		
b Employer identification number (EIN) 68-9853451			1 Wages, tips, other compensation 12,742.19		2 Federal income tax withheld 1,761.82	
c Employer's name, address, and ZIP code A-1 Bookkeeping 1723 North Avenue Sacramento, CA 95826			3 Social security wages 12,742.19		4 Social security tax withheld 790.00	
			5 Medicare wages and tips 12,742.19		6 Medicare tax withheld 185	
			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. Laura Smith 139 W. Elm Street Sacramento, CA 95826			11 Nonqualified plans		12a	
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
f Employee's address and ZIP code						
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA	82387512	12,742.19	370.36		127.00	CASDI

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

20XX

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Any Brokerage Company 4 Money Street Sacramento, CA 95826		1a Total ordinary dividends \$ 600.00		OMB No. 1545-0110 20XX Form 1099-DIV		Dividends and Distributions Copy 1 For State Tax Department
PAYER'S TIN 62-2000000		1b Qualified dividends \$ 600.00		2b Unrecap. Sec. 1250 gain \$		
		2a Total capital gain distr. \$		2d Collectibles (28%) gain \$		
		2c Section 1202 gain \$		3 Nondividend distributions \$		
RECIPIENT'S TIN 521-00-XXXX		4 Federal income tax withheld \$		5 Section 199A dividends \$		6 Investment expenses \$
RECIPIENT'S name Bruce and Laura Smith		7 Foreign tax paid \$		8 Foreign country or U.S. possession		
Street address (including apt. no.) 139 W. Elm Street		9 Cash liquidation distributions \$		10 Noncash liquidation distributions \$		
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		11 Exempt-interest dividends \$		12 Specified private activity bond interest dividends \$		
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		13 State 14 State identification no.		15 State tax withheld \$

Form 1099-DIV

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable checkbox on Form 8949		OMB No. 1545-0715 20XX Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
Any Brokerage Company 4 Money Street Sacramento, CA 95826						
PAYER'S TIN 62-2000000		RECIPIENT'S TIN 521-00-XXXX		1a Description of property (Example: 100 sh. XYZ Co.) UTILITIES 50 SHARES		Copy 1 For State Tax Department
RECIPIENT'S name Bruce and Laura Smith		1b Date acquired 11/05/2004		1c Date sold or disposed 05/12/Last Year		
Street address (including apt. no.) 139 W. Elm Street		1d Proceeds \$ 3,500.00		1e Cost or other basis \$ 1,500.00		
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		1f Accrued market discount \$		1g Wash sale loss disallowed \$		
Account number (see instructions)		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input checked="" type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>		
CUSIP number		4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>		
FATCA filing requirement <input type="checkbox"/>		6 Reported to IRS: Gross proceeds <input checked="" type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>		7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>		
14 State name		8 Profit or (loss) realized in 20XX on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/20XX \$		
15 State identification no.		10 Unrealized profit or (loss) on open contracts—12/31/20XX \$		11 Aggregate profit or (loss) on contracts \$		
16 State tax withheld \$		12 If checked, basis reported to IRS <input checked="" type="checkbox"/>		13 Bartering \$		

Form **1099-B**

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable checkbox on Form 8949		OMB No. 1545-0715 20XX Form 1099-B		Proceeds From Broker and Barter Exchange Transactions
Any Brokerage Company 4 Money Street Sacramento, CA 95826						
PAYER'S TIN 62-2000000		RECIPIENT'S TIN 521-00-XXXX		1a Description of property (Example: 100 sh. XYZ Co.) CABLE CO. 100 SHARES		Copy 1 For State Tax Department
RECIPIENT'S name Bruce and Laura Smith		1b Date acquired 02/04/2006		1c Date sold or disposed 12/05/Last Year		
Street address (including apt. no.) 139 W. Elm Street		1d Proceeds \$ 4,556.00		1e Cost or other basis \$ 5,556.00		
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		1f Accrued market discount \$		1g Wash sale loss disallowed \$		
Account number (see instructions)		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input checked="" type="checkbox"/> Ordinary <input type="checkbox"/>		3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>		
CUSIP number		4 Federal income tax withheld \$		5 If checked, noncovered security <input type="checkbox"/>		
FATCA filing requirement <input type="checkbox"/>		6 Reported to IRS: Gross proceeds <input checked="" type="checkbox"/> Net proceeds <input checked="" type="checkbox"/>		7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>		
14 State name		8 Profit or (loss) realized in 20XX on closed contracts \$		9 Unrealized profit or (loss) on open contracts—12/31/20XX \$		
15 State identification no.		10 Unrealized profit or (loss) on open contracts—12/31/20XX \$		11 Aggregate profit or (loss) on contracts \$		
16 State tax withheld \$		12 If checked, basis reported to IRS <input checked="" type="checkbox"/>		13 Bartering \$		

Form **1099-B**

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number Bruce Smith 139 W. Elm Street Sacramento, CA 95826		1 Date of closing 09/01/Last Year	OMB No. 1545-0997 20XX Form 1099-S	Proceeds From Real Estate Transactions
		2 Gross proceeds \$ 55,000.00		
FILER'S TIN 99-0009418	TRANSFEROR'S TIN	3 Address (including city, state, and ZIP code) or legal description 3321 Power Inn Road Sacramento, CA 95826		
TRANSFEROR'S name New Land Owner		4 Transferor received or will receive property or services as part of the consideration (if checked) <input type="checkbox"/>		
Street address (including apt. no.) 1234 Any Street		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) <input type="checkbox"/>		Copy B For Transferor This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		6 Buyer's part of real estate tax \$		
Account number (see instructions)				

Form **1099-S**

(keep for your records)

www.irs.gov/Form1099S

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. EMPLOYMENT DEVELOPMENT DEPARTMENT 1000 GOVERNMENT HILL SACRAMENTO CA 95831		1 Unemployment compensation \$ 3,600.00	OMB No. 1545-0120 20XX Form 1099-G	Certain Government Payments
		2 State or local income tax refunds, credits, or offsets \$		
PAYER'S TIN 03-3523567	RECIPIENT'S TIN 522-00-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$	
RECIPIENT'S name Laura Smith		5 RTAA payments \$	6 Taxable grants \$	
Street address (including apt. no.) 139 W. Elm Street		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>	Copy 1 For State Tax Department
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		9 Market gain \$		
Account number (see instructions)		10a State \$	10b State identification no. \$	
		11 State income tax withheld \$		

Form **1099-G**

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

YMCA
4525 HAPPY LANE
SACRAMENTO CA 95826
916.555.9898
TAX ID 94-3543987

COST FOR CHILD CARE SERVICES
Amy Smith - \$2,050.00

MR. AND MRS. SMITH
139 W. ELM STREET
SACRAMENTO, CA 95826
916.555.1212

\$2,050.00 FOR THE FULL YEAR

Bruce & Laura Smith
139 W. Elm Street
Sacramento CA 95826

1001

PAY
TO THE
ORDER OF

_____20_____

\$

DOLLARS

MEMO _____

321174770

0987654321

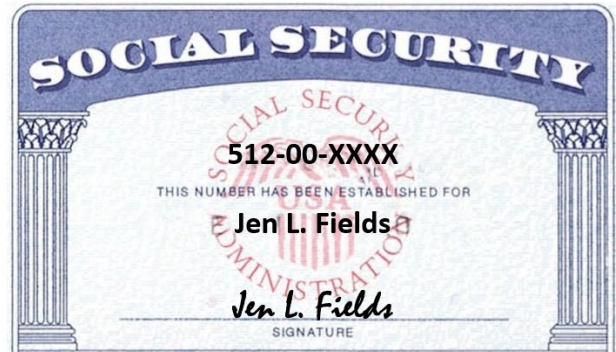
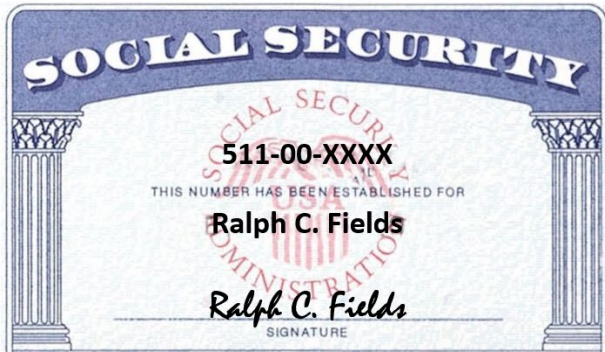
1001

VOID

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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



You will need:

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

Please complete pages 1-4 of this form.

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

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

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

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

1. Your first name RALPH	M.I. C	Last name FIELDS	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Your spouse's first name JEN	M.I. L	Last name FIELDS	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing address 2 AURORA CANYON ROAD		Apt #	City BRIDGEPORT	State CA	ZIP code 93517
4. Your Date of Birth 11/02/1973	5. Your job title MILITARY PETTY OFFICER	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 03/04/1974	8. Your spouse's job title MUSEUM MANAGER	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure					
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)					

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status?	<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
	<input checked="" type="checkbox"/> Married	a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Divorced	Date of final decree
	<input type="checkbox"/> Legally Separated	Date of separate maintenance decree
	<input type="checkbox"/> Widowed	Year of spouse's death

2. List the names below of:

- everyone who lived with you last year (other than your spouse)
- anyone you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Check appropriate box for each question in each section

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

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 511-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 47,412.00		2 Federal income tax withheld 4,900.00	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 47,412.00		4 Social security tax withheld 2,940.00	
				5 Medicare wages and tips 47,412.00		6 Medicare tax withheld 687.00	
				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. Ralph C. Fields 2 Aurora Canyon Road Bridge Port, CA 93517				11 Nonqualified plans		12a	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
CA	80509664	47,412.00	450.00				

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 512-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 88-9990000				1 Wages, tips, other compensation 12,552.00		2 Federal income tax withheld 800.00	
c Employer's name, address, and ZIP code Mono County Historical Museum 5486 9 th Street Sacramento, CA 95827				3 Social security wages 12,552.00		4 Social security tax withheld 778.00	
				5 Medicare wages and tips 12,552.00		6 Medicare tax withheld 182.00	
				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. Jen L. Fields 2 Aurora Canyon Road Bridge Port, CA 93517				11 Nonqualified plans		12a	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
CA	80509655	12,552.00	0.00				

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

20XX

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BRIDGE PORT BANK 5431 HAWKINS STREET SACRAMENTO, CA 95826		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income
		1 Interest income		20XX		
		\$ 148.00		Form 1099-INT		
PAYER'S TIN 37-7XXXXXX		RECIPIENT'S TIN 511-00-XXXX		2 Early withdrawal penalty		Copy 1
				\$		
RECIPIENT'S name RALPH & JEN FIELDS		3 Interest on U.S. Savings Bonds and Treas. obligations		For State Tax Department		
		\$				
Street address (including apt. no.) 2 AURORA CANYON ROAD		4 Federal income tax withheld		5 Investment expenses		
		\$		\$		
City or town, state or province, country, and ZIP or foreign postal code BRIDGE PORT, CA 90245-4659		6 Foreign tax paid		7 Foreign country or U.S. possession		
		\$				
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest		9 Specified private activity bond interest		
		\$		\$		
Account number (see instructions)		10 Market discount		11 Bond premium		
		\$		\$		
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond		
		\$		\$		
		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

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BANK OF AMERICA 1435 1 ST STREET SACRAMENTO, CA 95826		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income
		1 Interest income		20XX		
		\$ 72.00		Form 1099-INT		
PAYER'S TIN 38-7XXXXXX		RECIPIENT'S TIN 512-00-XXXX		2 Early withdrawal penalty		Copy 1
				\$		
RECIPIENT'S name JEN L. FIELDS		3 Interest on U.S. Savings Bonds and Treas. obligations		For State Tax Department		
		\$				
Street address (including apt. no.) 2 AURORA CANYON ROAD		4 Federal income tax withheld		5 Investment expenses		
		\$		\$		
City or town, state or province, country, and ZIP or foreign postal code BRIDGE PORT, CA 90245-4659		6 Foreign tax paid		7 Foreign country or U.S. possession		
		\$				
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest		9 Specified private activity bond interest		
		\$		\$		
Account number (see instructions)		10 Market discount		11 Bond premium		
		\$		\$		
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond		
		\$		\$		
		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

Department of the Treasury - Internal Revenue Service

Ralph C. & Jen L. Fields
2 Aurora Canyon Road
Bridge Port, CA 93517

1001

09-765/432

PAY
TO THE
ORDER OF

20

\$

DOLLARS

MEMO

321174770 0987654321 1001

VOID

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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 in 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 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964											
You will need: <ul style="list-style-type: none">• 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.		<ul style="list-style-type: none">• Please complete pages 1-4 of this form.• You are responsible for the information on your return. Please provide complete and accurate information.• If you have questions, please ask the IRS-certified volunteer preparer.											
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov													
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)													
1. Your first name RAYMOND	M.I. S	Last name KARIR	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
2. Your spouse's first name SHAWNTAE	M.I. S	Last name KARIR	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No									
3. Mailing address 4822 HATERS LANE			Apt #	City SACRAMENTO	State CA	ZIP code 95826							
4. Your Date of Birth 9/21/1970	5. Your job title MILITARY	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No									
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No									
7. Your spouse's Date of Birth 2/11/1971	8. Your spouse's job title HOUSEWIFE	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No									
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No									
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)													
Part II – Marital Status and Household Information													
1. As of December 31, 2021, what was your marital status? <input type="checkbox"/> Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) <input checked="" type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed													
a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No													
b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No													
Date of final decree													
Date of separate maintenance decree													
Year of spouse's death													
2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year													
If additional space is needed check here <input type="checkbox"/> and list on page 3													
To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
SABRINA SMYTHE	1/13/1975	SISTER	12	Y	Y	S	N	Y					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 to: a. Direct deposit ☒ Yes ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 251-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 56,000.00	2 Federal income tax withheld 5,600.00		
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 56,000.00	4 Social security tax withheld 3,472.00		
				5 Medicare wages and tips 56,000.00	6 Medicare tax withheld 812.00		
				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. Raymond S. Karir 4822 Haters Lane Sacramento, CA 95826				11 Nonqualified plans		12a D 2,500.00	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b Q 1,000.00	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State CA	Employer's state ID number 80509664		16 State wages, tips, etc. 56,000.00	17 State income tax 1,425.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

Department of the Treasury—Internal Revenue Service

20XX

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Safe Federal Credit Union 15435 Sunrise Avenue Sacramento, CA 95826		Payer's RTN (optional)	OMB No. 1545-0112 20XX Form 1099-INT		Interest Income Copy 1 For State Tax Department	
PAYER'S TIN 24-5000000		1 Interest income \$ 124.73				
RECIPIENT'S TIN 251-00-XXXX		2 Early withdrawal penalty \$				
RECIPIENT'S name Raymond S. Karir		3 Interest on U.S. Savings Bonds and Treas. obligations \$				
Street address (including apt. no.) 4822 Haters Lane		4 Federal income tax withheld \$		5 Investment expenses \$		
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		6 Foreign tax paid \$		7 Foreign country or U.S. possession		
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest \$		9 Specified private activity bond interest \$		
		10 Market discount \$		11 Bond premium \$		
Account number (see instructions)		12 Bond premium on Treasury obligations \$		13 Bond premium on tax-exempt bond \$		
		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

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.		1 Gross distribution \$ 6,436.00		OMB No. 1545-0119 20XX		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Founders Banking 968 Main Street Sacramento, CA 95826		2a Taxable amount \$ 6,436.00		Form 1099-R		
PAYER'S TIN 27-2000001		RECIPIENT'S TIN 251-00-XXXX		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>		Copy 1 For State, City, or Local Tax Department
3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$ 643.00				
RECIPIENT'S name Raymond S. Karir		5 Employee contributions/ Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$		
Street address (including apt. no.) 4822 Haters Lane		7 Distribution code(s) 7		IRA/ SEP/ SIMPLE <input type="checkbox"/>		8 Other \$ %
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		9a Your percentage of total distribution %		9b Total employee contributions \$		
10 Amount allocable to IRR within 5 years \$	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld \$	13 State/Payer's state no.	14 State distribution \$	
Account number (see instructions)		Date of payment	15 Local tax withheld \$	16 Name of locality	17 Local distribution \$	

Form 1099-R

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends \$ 162.99		OMB No. 1545-0110 20XX		Dividends and Distributions
Heart Funding PO Box 5922 Sacramento, CA 95826		1b Qualified dividends \$ 106.00		Form 1099-DIV		
PAYER'S TIN 34-2000000		RECIPIENT'S TIN 251-00-XXXX		2a Total capital gain distr. \$ 68.75		Copy 1 For State Tax Department
2c Section 1202 gain \$		2d Collectibles (28%) gain \$				
RECIPIENT'S name Raymond S. Karir		3 Nondividend distributions \$		4 Federal income tax withheld \$		
Street address (including apt. no.) 4822 Haters Lane		5 Section 199A dividends \$		6 Investment expenses \$		
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		7 Foreign tax paid \$ 12.85		8 Foreign country or U.S. possession		
FATCA filing requirement <input type="checkbox"/>		9 Cash liquidation distributions \$		10 Noncash liquidation distributions \$		
Account number (see instructions)		11 Exempt-interest dividends \$		12 Specified private activity bond interest dividends \$		
13 State		14 State identification no.		15 State tax withheld \$		

Form 1099-DIV

www.irs.gov/Form1099DIV

Department of the Treasury - Internal Revenue Service

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

20XX

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name Shawntae S. Karir		Box 2. Beneficiary's Social Security Number 252-00-XXXX
Box 3. Benefits Paid in 20XX \$34,545.00	Box 4. Benefits Repaid to SSA in 20XX	Box 5. Net Benefits for 20XX (Box 3 minus Box 4) \$34,545.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$29,934.85 Medicare part B deducted from your benefits: \$1,384.80 Medicare Prescription Drug Premiums (part D) deducted from your benefits: \$810.00 Total Additions: \$34,545.00 Benefits for CY: \$8,820.00 Benefits for PY1: \$8,820.00 Benefits for PY2: \$8,820.00 Benefits for PY3: \$8,820.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld \$2,415.35 Box 7. Address Shawntae S. Karir 4822 Haters Lane Sacramento, CA 95826 Box 8. Claim Number (Use this number if you need to contact SSA.)

Form SSA-1099-SM (1-2017)

DO NOT RETURN THIS FORM TO SSA OR IRS

Raymond S. & Shawntae S. Karir 4822 Haters Lane Sacramento CA 95826		1001 09-765/432
PAY TO THE ORDER OF _____		_____ 20____ \$ _____
_____ DOLLARS		
MEMO _____		
321174770	0987654321	1001

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Exercise 16 – Blake B. and Nooria B. Tyler

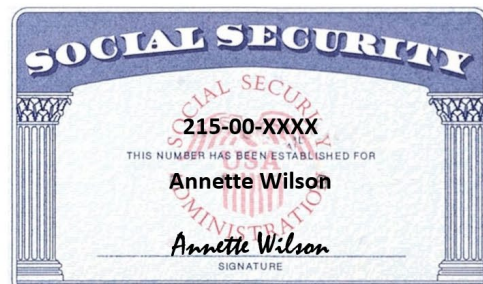
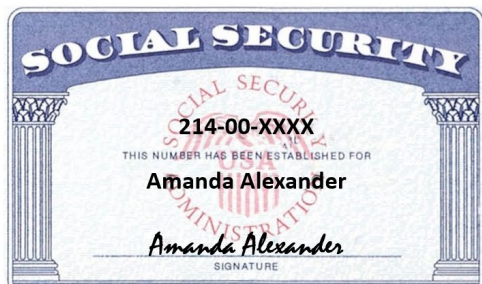
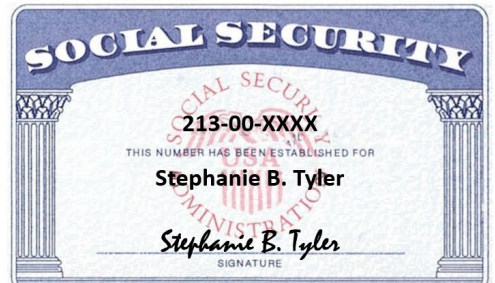
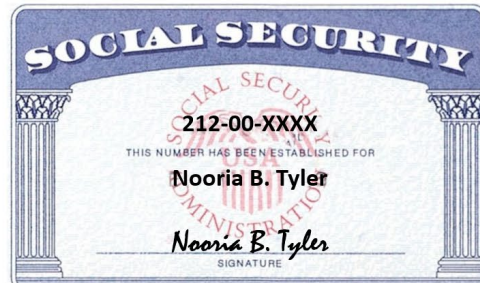
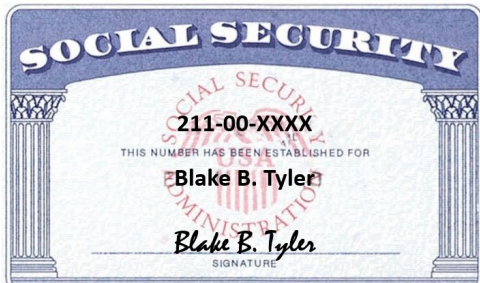
1. Blake Tyler is in the military
 - His domicile is California
 - Stationed: California
2. Nooria Tyler is a school teacher
 - Her domicile is California
3. They have three dependents:
 - Amanda Alexander born 05/08/2020, grandchild
 - Stephanie Tyler born 03/13/2003, daughter
 - Full time college student
 - 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 13614-C (October 2021)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964
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You will need:

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

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

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

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

1. Your first name BLAKE	M.I. B	Last name TYLER	Best contact number 916.555.1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name NOORIA	M.I. B	Last name TYLER	Best contact number 916.555.2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 8705 MARCONI AVE		Apt #	City SACRAMENTO	State CA
				ZIP code 95826
4. Your Date of Birth 7/28/1972	5. Your job title MILITARY	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7. Your spouse's Date of Birth 1/15/1973	8. Your spouse's job title TEACHER	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2021, what was your marital status?	<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
	<input checked="" type="checkbox"/> Married	a. If Yes, Did you get married in 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Divorced	b. Did you live with your spouse during any part of the last six months of 2021? <input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Legally Separated	Date of final decree
	<input type="checkbox"/> Widowed	Date of separate maintenance decree
		Year of spouse's death

2. List the names below of:
• everyone who lived with you last year (other than your spouse)
• anyone you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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? (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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
AMANDA ALEXANDER	5/08/2015	Grandchild	12	Y	Y	S	Y	N					
STEPHANIE TYLER	3/13/2000	Daughter	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)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? <input type="text"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☐ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2021)

22222		a Employee's social security number 211-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 84-9990000			1 Wages, tips, other compensation 54,000.00		2 Federal income tax withheld 4,200.00
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200			3 Social security wages 56,720.00		4 Social security tax withheld 3,516.64
			5 Medicare wages and tips 56,720.00		6 Medicare tax withheld 822.14
			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. Blake B. Tyler 8705 Marconi Avenue Sacramento, CA 95826			11 Nonqualified plans		12a D 2,720.00
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
CA	80509664	54,000.00	2,521.00		

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 212-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 25-5999999			1 Wages, tips, other compensation 9,456.34		2 Federal income tax withheld 945.63
c Employer's name, address, and ZIP code James Marshall School District 1210 First Avenue Sacramento, CA 95826			3 Social security wages 10,020.92		4 Social security tax withheld 621.30
			5 Medicare wages and tips 10,020.92		6 Medicare tax withheld 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. Nooria B. Tyler 8705 Marconi Avenue Sacramento, CA 95826			11 Nonqualified plans		12a D 564.58
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
CA	21-6999999	9,456.34	574.50		

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 212-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 26-5438542		1 Wages, tips, other compensation 1,500.00		2 Federal income tax withheld 0.00	
c Employer's name, address, and ZIP code Board of Elections 144 Victory Street Sacramento, CA 95826		3 Social security wages 2,064.38		4 Social security tax withheld 63.00	
		5 Medicare wages and tips 2,064.38		6 Medicare tax withheld 137.12	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Last name Nooria B. Tyler 8705 Marconi Avenue Sacramento, CA 95826		11 Nonqualified plans		12a D 564.58	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

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

20XX

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Pamela Federal Credit Union 436 Investment Circle Sacramento, CA 95826		Payer's RTN (optional)	OMB No. 1545-0112 20XX Form 1099-INT		Interest Income Copy 1 For State Tax Department
PAYER'S TIN 25-7459999		RECIPIENT'S TIN 211-00-XXXX	1 Interest income \$ 238.00		
RECIPIENT'S name Blake B. Tyler		2 Early withdrawal penalty \$ 23.80			
Street address (including apt. no.) 8705 Marconi Avenue		3 Interest on U.S. Savings Bonds and Treas. obligations \$			
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		4 Federal income tax withheld \$		5 Investment expenses \$	
FATCA filing requirement <input type="checkbox"/>		6 Foreign tax paid \$	7 Foreign country or U.S. possession		
		8 Tax-exempt interest \$ 78.32	9 Specified private activity bond interest \$		
		10 Market discount \$	11 Bond premium \$		
		12 Bond premium on Treasury obligations \$	13 Bond premium on tax-exempt bond \$		
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	
					\$

Form 1099-INT www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

Portfolio INVESTMENTS

20XX Form 1099

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

Date Prepared: January 31, 20XX

Recipient's Name and Address

BLAKE B. TYLER
8705 MARCONI AVENUE
SACRAMENTO CA 95826

Federal ID Number: 25-8002458

Taxpayer ID Number: 211-00-XXXX

Account Number: 111-5555

Copy B for Recipient

Dividends and Distributions - 20XX

Form 1099 - DIV

Box	Description	Amount	Total
1a	Total ordinary dividends (Includes amount shown in box 1b)	\$ 108.32	\$ 108.32
1b	Qualified dividends	108.32	108.32
2a	Total Capital Gain Distributions (Includes amount shown in boxes 2b, 2c and 2d)	6.87	6.87
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

Box	Description	Amount	Total
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

Proceeds from Broker and Barter Transactions - 20XX

Form 1099-B

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	xxxxxxxx	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

Total Gross Proceeds from Broker Transactions (less commissions) \$21,897.00

Total Federal Income Tax Withheld ● \$0.00

* = 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

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. CALIFORNIA DEPARTMENT OF REVENUE 1000 GOVERNMENT HILL SACRAMENTO CA 95831		1 Unemployment compensation \$ 2 State or local income tax refunds, credits, or offsets \$ 208.00	OMB No. 1545-0120 20XX Form 1099-G	Certain Government Payments Copy 1 For State Tax Department	
PAYER'S TIN 25-9898989	RECIPIENT'S TIN 211-00-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$		
RECIPIENT'S name Blake B. & Nooria B. Tyler		5 RTAA payments \$	6 Taxable grants \$		
Street address (including apt. no.) 8705 Marconi Avenue City or town, state or province, country, and ZIP or foreign postal code SACRAMENTO CA 95826		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
Account number (see instructions)		9 Market gain \$	10a State	10b State identification no.	11 State income tax withheld \$

Form **1099-G**

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Regional Medical Center 459 Wellness Street Sacramento, CA 95826		OMB No. 1545-0116 20XX Form 1099-NEC	Nonemployee Compensation Copy 1 For State Tax Department		
PAYER'S TIN 26-0823954	RECIPIENT'S TIN 212-00-XXXX	1 Nonemployee compensation \$ 574.00			
RECIPIENT'S name Nooria B. Tyler		2 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>			
Street address (including apt. no.) 8705 Marconi Avenue City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		3			
Account number (see instructions)		4 Federal income tax withheld \$	5 State tax withheld \$	6 State/Payer's state no.	7 State income \$

Form **1099-NEC**

www.irs.gov/Form1099NEC

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code Lucky Seven Lottery Board 159 Dollar Lane Sacramento, CA 95826		1 Reportable winnings \$ 1,200.00	2 Date won 06/28/20XX	OMB No. 1545-0238 20XX Form W-2G Certain Gambling Winnings
PAYER'S federal identification number 26-7325689		3 Type of wager Lottery	4 Federal income tax withheld \$	
PAYER'S telephone number (888) 341-1582		5 Transaction	6 Race	
WINNER'S name Nooria B. Tyler		7 Winnings from identical wagers \$	8 Cashier	
Street address (including apt. no.) 8705 Marconi Avenue		9 Winner's taxpayer identification no.	10 Window	Copy 1 For State, City, or Local Tax Department
City or town, province or state, country, and ZIP or foreign postal code SACRAMENTO CA 95826		11 First I.D. CA DL A9883805	12 Second I.D. 212-00-XXXX	
		13 State/Payer's state identification no. CA 22-3999999	14 State winnings \$ 1,200.00	
		15 State income tax withheld \$ 120.00	16 Local winnings \$	
		17 Local income tax withheld \$	18 Name of locality	

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 province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1576		Student Loan Interest Statement	
Nelson Loan Company 5814 Second Way Sacramento, CA 95826		20XX Form 1098-E			
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received by lender			Copy B For Borrower This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
61-9598458	211-00-XXXX	\$ 268.00			
BORROWER'S name		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>			
Blake B. & Nooria B. Tyler					
Street address (including apt. no.)					
8705 Marconi Avenue					
City or town, state or province, country, and ZIP or foreign postal code					
SACRAMENTO CA 95826					
Account number (see instructions)					

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 province, country, ZIP or foreign postal code, and telephone no.		*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		Mortgage Interest Statement	
Palmdale City Bank 422 Hands Way Sacramento, CA 95826				20XX Form 1098			
RECIPIENT'S/LENDER'S TIN		PAYER'S/BORROWER'S TIN		1 Mortgage interest received from payer(s)/borrower(s)*			Copy B For Payer/ Borrower The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for 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 item.
48-9325945		211-00-XXXX		\$ 2,997.00			
PAYER'S/BORROWER'S name		2 Outstanding mortgage principal		3 Mortgage origination date			
Blake & Nooria Tyler		\$ 135,000.00		08/21/20XX			
Street address (including apt. no.)		4 Refund of overpaid interest		5 Mortgage insurance premiums		11 Mortgage acquisition date	
8705 Marconi Avenue		\$		\$			
City or town, state or province, country, and ZIP or foreign postal code		6 Points paid on purchase of principal residence		7 <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.			
SACRAMENTO CA 95826		\$		8 Address or description of property securing mortgage (see instructions)			
9 Number of properties securing the mortgage		10 Other					
		PROPERTY TAX:					
Account number (see instructions)		\$1,240.00					

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 foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses		OMB No. 1545-1574		Tuition Statement
Station State University Hunt Road Husky Hall Suite 400 Sacramento, CA 95826		\$ 7,750.00		20XX		
FILER'S employer identification no.		STUDENT'S TIN		Form 1098-T		
26-9858684		213-00-XXXX				
STUDENT'S name		3		4 Adjustments made for a prior year		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 tax preparer or use it to prepare the tax return.
Stephanie B. Tyler				\$ 5,000.00		
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 <input type="checkbox"/>		
8705 Marconi Avenue						
City or town, state or province, country, and ZIP or foreign postal code		8 Check if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>		
Sacramento, CA 95826				10 Ins. contract reimb./refund		
Service Provider/Acct. No. (see instr.)				\$		

Form 1098-T (keep for your records) www.irs.gov/Form1098T Department of the Treasury - 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: Matthew Apostle

Thank you for your generosity. We appreciate your support!



DONATION RECEIPT

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.

Clothes and TV \$475.00

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: Blake B. & Nooria B. Tyler

Address: 8705 Marconi Avenue

City: Sacramento State/Zip: CA 95826

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: _____ Date: _____

Made Filable 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

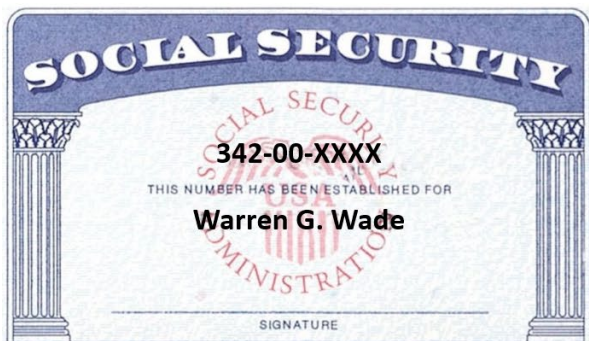
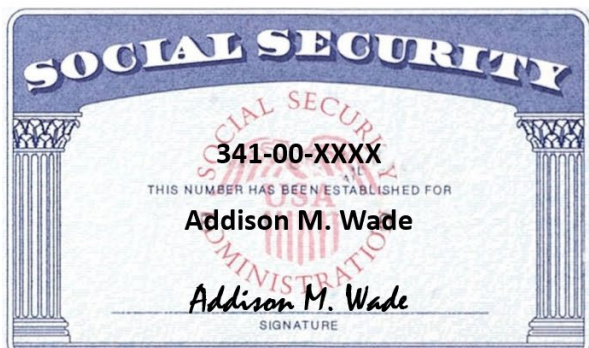
Amanda Alexander - \$1,100

\$1,100 FOR THE FULL YEAR

Blake & Nooria Tyler 8705 Marconi Avenue Sacramento CA 95826		1001
PAY TO THE ORDER OF _____		20 09-765/432
_____ DOLLARS		\$ <input type="text"/>
MEMO _____		
321174770	0987654321	1001

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



You will need:

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

• Please complete pages 1-4 of this form.

• You are responsible for the information on your return. Please provide complete and accurate information.

• If you have questions, please ask the IRS-certified volunteer preparer.

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

To report unethical behavior to the IRS, email us at wi.voltax@irs.gov**Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name ADDISON	M.I. M	Last name WADE	Daytime telephone number 916-555-1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name CHRISTINA	M.I. M	Last name WADE	Daytime telephone number 916-555-2121	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Mailing address 7483 SAVANNAH LANE		Apt #	City SACRAMENTO	State CA
				ZIP code 95826
4. Your Date of Birth 05/07/1981	5. Your job title MILITARY		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 12/15/1981	8. Your spouse's job title HOMEMAKER		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2020, what was your marital status?	<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
	<input checked="" type="checkbox"/> Married	a. If Yes, Did you get married in 2020? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		b. Did you live with your spouse during any part of the last six months of 2020? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Divorced	Date of final decree
	<input type="checkbox"/> Legally Separated	Date of separate maintenance decree
	<input type="checkbox"/> Widowed	Year of spouse's death

2. List the names below of:

• **everyone** who lived with you last year (other than your spouse)• **anyone** you supported but did not live with you last yearIf additional space is needed check here ☐ and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/20 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,300 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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
WARREN G WADE	03/15/2007	SON	12	Y	Y	S	Y	N					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>1</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, 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
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?

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 ☒ Nob. To purchase U.S. Savings Bonds
☐ Yes ☒ Noc. To split your refund between different accounts
☐ Yes ☒ No

4. If you have a balance due, would you like to make a payment directly from your bank account?

☐ Yes ☒ No

5. Did you live in an area that was declared a Federal disaster area?

☐ Yes ☒ No If yes, where?

6. Did you, or your spouse if filing jointly, receive a letter from the IRS?

☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking?

☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer

8. Would you say you can read a newspaper or book in English?

☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer

9. Do you or any member of your household have a disability?

☐ Yes ☐ No ☐ Prefer not to answer

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?

☐ 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 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:CARMP: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 341-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 84-9990000			1 Wages, tips, other compensation 29,134.50		2 Federal income tax withheld 2,851.07		
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200			3 Social security wages 30,334.50		4 Social security tax withheld 1,274.05		
			5 Medicare wages and tips 30,334.50		6 Medicare tax withheld 439.85		
			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. Addison M. Wade 7483 Savannah Lane Sacramento, CA 95826			11 Nonqualified plans		12a D 1,200.00		
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other		12c		
					12d		
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
CA	80509664	29,134.50	1,345.00				

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

20XX

Department of the Treasury—Internal Revenue Service

Portfolio INVESTMENTS

20XX Form 1099

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

Date Prepared: January 31, 20XX

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

Copy B for Recipient

Dividends and Distributions - 20XX

Form 1099 - DIV

Box	Description	Amount	Total
1a	Total ordinary dividends (Includes amount shown in box 1b)	\$ 76.51	\$ 76.51
1b	Qualified dividends	76.51	76.51
2a	Total Capital Gain Distributions (Includes amount shown in boxes 2b, 2c and 2d)	15.51	15.51
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	12.00	12.00
8	Cash Liquidation Distributions		0.00
9	Noncash Liquidation Distributions		0.00

Interest Income - 20XX

Form 1099 - INT

Box	Description	Amount	Total
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

Proceeds from Broker and Barter Transactions - 20XX

Form 1099-B

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	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

Total Gross Proceeds from Broker Transactions (less commissions)

\$25,048.00

Total Federal Income Tax Withheld

\$0.00

* = Information not available

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

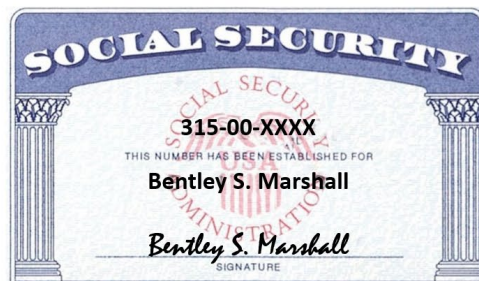
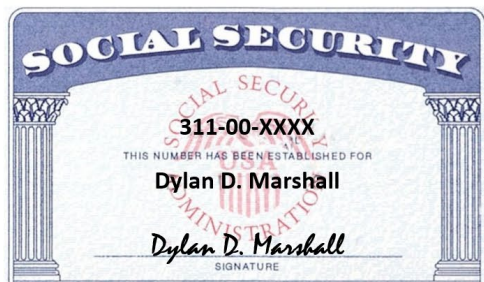
Gross Proceeds in aggregate are not reported to the IRS and should not be reported on your tax return.

20XX Form 1099

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 (October 2023)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet						OMB Number 1545-1964					
You will need: <ul style="list-style-type: none">• 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.						<ul style="list-style-type: none">• Please complete pages 1-4 of this form.• You are responsible for the information on your return. Please provide complete and accurate information.• If you have questions, please ask the IRS-certified volunteer preparer.							
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at vi.voltax@irs.gov													
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 DYLAN		M.I. D	Last name MARSHALL		Best contact number 916-555-1212		Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
2. Your spouse's first name PAMELA		M.I. S	Last name MARSHALL		Best contact number 916-555-2121		Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
3. Mailing address 816 CARMELO WAY				Apt #	City SAN DIEGO		State CA	ZIP code 92120					
4. Your Date of Birth 02-04-1971		5. Your job title MILITARY		6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
7. Your spouse's Date of Birth 02-11-1971		8. Your spouse's job title ELECTRICAL ENGINEER		9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No						
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure													
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)													
Part II – Marital Status and Household Information													
1. As of December 31, 2023, what was your marital status?		<input type="checkbox"/> Never Married <input checked="" type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated <input type="checkbox"/> Widowed		(This includes registered domestic partnerships, civil unions, or other formal relationships under state law) a. If Yes, Did you get married in 2023? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No b. Did you live with your spouse during any part of the last six months of 2023? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date of final decree Date of separate maintenance decree Year of spouse's death									
2. List the names below of: • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year													
If additional space is needed check here <input type="checkbox"/> and list on page 3													
To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
BROOKLYN MARSHALL	01/05/2015	DAUGHTI	12	Y	Y	S	Y	N					
BRYCE MARSHALL	09/12/2004	SON	12	Y	Y	S	Y	N					
BENTLEY MARSHALL	12/12/2002	DAUGHTI	12	Y	Y	S	Y	N					

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2023)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>4</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, 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
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input checked="" type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?

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 ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 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 311-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 2,783.95		2 Federal income tax withheld 120.09	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 2,783.95		4 Social security tax withheld 116.93	
				5 Medicare wages and tips 2,783.95		6 Medicare tax withheld 40.37	
				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. Dylan D. Marshall 816 Carmelo Way San Diego, CA 92120				11 Nonqualified plans		12a	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number CA 80509664		16 State wages, tips, etc. 2,783.95		17 State income tax 34.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 311-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 0.00		2 Federal income tax withheld 0.00	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 10,334.50		4 Social security tax withheld 434.05	
				5 Medicare wages and tips 10,334.50		6 Medicare tax withheld 149.85	
				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. Dylan D. Marshall 816 Carmelo Way San Diego, CA 92120				11 Nonqualified plans		12a	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number CA 80509664		16 State wages, tips, etc. 0.00		17 State income tax 0.00		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 311-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 84-9990001			1 Wages, tips, other compensation 550.00		2 Federal income tax withheld 110.00
c Employer's name, address, and ZIP code DFAS - Rome ATTN: Mil PCS Travel PO Box 8889 Indianapolis, IN 46249-1200			3 Social security wages 550.00		4 Social security tax withheld 23.10
			5 Medicare wages and tips 550.00		6 Medicare tax withheld 7.89
			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. Dylan D. Marshall 816 Carmelo Way San Diego, CA 92120			11 Nonqualified plans		12a P 546.83
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
CA	80509664	550.00	22.00		20 Locality name

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

Department of the Treasury—Internal Revenue Service

20XX

22222		a Employee's social security number 312-00-XXXX		OMB No. 1545-0008	
b Employer identification number (EIN) 27-5998866			1 Wages, tips, other compensation 17,783.95		2 Federal income tax withheld 2,120.00
c Employer's name, address, and ZIP code Treyvon Smythe School of Technology 734 Park Lane Sacramento, CA 95826			3 Social security wages 17,783.95		4 Social security tax withheld 746.93
			5 Medicare wages and tips 17,783.95		6 Medicare tax withheld 257.87
			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. Pamela S. Marshall 816 Carmelo Way San Diego, CA 92120			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
CA	21-6999999	17,783.95	904.00		20 Locality name

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

Department of the Treasury—Internal Revenue Service

20XX

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. C&B Financial Services 282 Simone Street San Diego, CA 92120		1a Total ordinary dividends	OMB No. 1545-0110		
		\$ 187.00	20XX Form 1099-DIV		
		1b Qualified dividends			
		\$ 150.00			
2a Total capital gain distr.		2b Unrecap. Sec. 1250 gain	Copy 1 For State Tax Department		
\$ 15.65		\$			
PAYER'S TIN	RECIPIENT'S TIN	2c Section 1202 gain			2d Collectibles (28%) gain
27-6224433	311-00-XXXX	\$			\$
RECIPIENT'S name		3 Nondividend distributions	4 Federal income tax withheld		
Dylan D. Marshall		\$	\$		
Street address (including apt. no.)		5 Section 199A dividends	6 Investment expenses		
816 Carmelo Way		\$	\$		
City or town, state or province, country, and ZIP or foreign postal code		7 Foreign tax paid	8 Foreign country or U.S. possession		
San Diego, CA 92120		\$			
FATCA filing requirement <input type="checkbox"/>		9 Cash liquidation distributions	10 Noncash liquidation distributions		
		\$	\$		
Account number (see instructions)		11 Exempt-interest dividends	12 Specified private activity bond interest dividends		
		\$	\$		
		13 State	14 State identification no.	15 State tax withheld	
				\$	
				\$	

Form 1099-DIV

www.irs.gov/Form1099DIV

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 Billy Technical College 227 Plains Way Nashville, KY 42071		1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574		
		\$ 3,000.00	20XX Form 1098-T		
		2			
FILER'S employer identification no.	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 tax preparer or use it to prepare the tax return.		
30-1222222	312-00-XXXX				
STUDENT'S name		4 Adjustments made for a prior year			5 Scholarships or grants
Pamela S. Marshall		\$			\$
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	<input type="checkbox"/>	
816 Carmelo Way		\$			
City or town, state or province, country, and ZIP or foreign postal code					
San Diego, CA 92120					
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student	9 Checked if a graduate student	10 Ins. contract reimb./refund		
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$		

Form 1098-T

(keep for your records)

www.irs.gov/Form1098T

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. 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 20XX Form 1098	Mortgage Interest Statement Copy B For Payer/ Borrower The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for 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 item.
		1 Mortgage interest received from payer(s)/borrower(s)* \$ 2,300.00			
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	2 Outstanding mortgage principal \$ 120,000.00	3 Mortgage origination date 01/01/1998		
21-2222222	311-00-XXXX	4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$		
PAYER'S/BORROWER'S name Dylan D. & Pamela S. Marshall		6 Points paid on purchase of principal residence \$			
Street address (including apt. no.) 816 Carmelo Way		7 <input checked="" type="checkbox"/> If address of property securing mortgage is the same 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, country, and ZIP or foreign postal code San Diego, CA 92120		8 Address or description of property securing mortgage (see instructions) 8759 Tambor Way Yreka, CA 96097			
9 Number of properties securing the mortgage	10 Other PROPERTY TAX: \$765				
Account number (see instructions)					11 Mortgage acquisition date

Form 1098

(Keep for your records)

www.irs.gov/Form1098

Department of the Treasury - 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

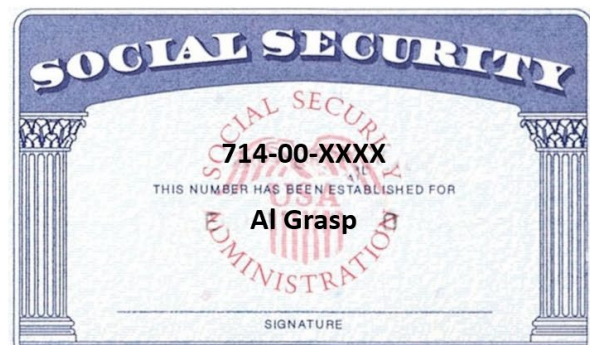
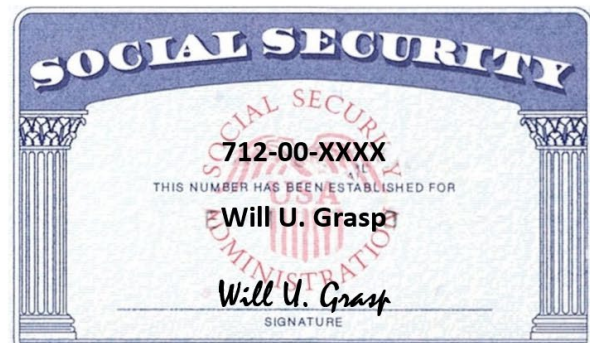
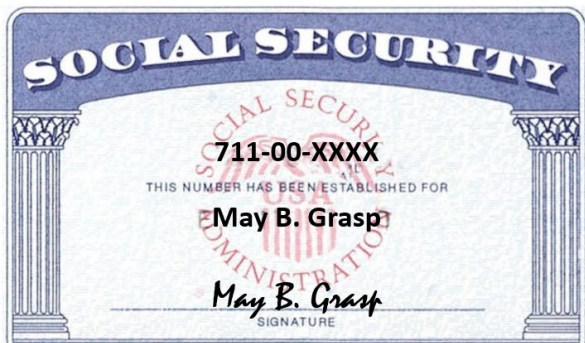
\$1,500 FOR THE FULL YEAR

Dylan & Pamela Marshall 816 Carmelo Way San Diego, CA 92120		1001
		09-765/432
PAY TO THE ORDER OF _____		\$ _____
_____ DOLLARS		
MEMO _____		
321174770	0987654321	1001

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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



You will need:

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

Please complete pages 1-4 of this form.

You are responsible for the information on your return. Please provide complete and accurate information.

If you have questions, please ask the IRS-certified volunteer preparer.

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

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

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 MAY	M.I. B	Last name GRASP	Daytime telephone number 916-555-1212	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name WILL	M.I. U	Last name GRASP	Daytime telephone number 916-555-2121	Is your spouse a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 555 WALTON AVENUE		Apt #	City SACRAMENTO	State CA ZIP code 95826
4. Your Date of Birth 10/11/1986	5. Your job title MILITARY		6. Last year, were you: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth 11/12/1983	8. Your spouse's job title CONSTRUCTION WORKER		9. Last year, was your spouse: a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2020, what was your marital status? ☐ Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) ☒ Married

a. If Yes, Did you get married in 2020? ☐ Yes ☒ No

b. Did you live with your spouse during any part of the last six months of 2020? ☒ Yes ☐ No

☐ Divorced Date of final decree _____

☐ Legally Separated Date of separate maintenance decree _____

☐ Widowed Year of spouse's death _____

2. List the names below of:
 • **everyone** who lived with you last year (other than your spouse)
 • **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yyyy)	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 12/31/20 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes, no, n/a)	Did this person have less than \$4,300 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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
MINNIE GRASP	02/18/2011	DAUGHT	12	Y	Y	S	Y	N					
AL GRASP	01/25/2007	SON	12	Y	Y	S	Y	N					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? <u>2</u>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	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)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and or IRA? (Form 1099-R)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, 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
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input checked="" type="checkbox"/> (A) Mortgage Interest (Form 1098) <input checked="" type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input checked="" type="checkbox"/> (B) Charitable Contributions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Receive an Economic Impact Payment (stimulus) in 2020?

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 ☐ No b. To purchase U.S. Savings Bonds ☐ Yes ☒ No c. To split your refund between different accounts ☐ Yes ☒ No
4. If you have a balance due, would you like to make a payment directly from your bank account? ☒ Yes ☐ No
5. Did you live in an area that was declared a Federal disaster area? ☐ Yes ☒ No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? ☐ Yes ☒ No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

7. Would you say you can carry on a conversation in English, both understanding & speaking? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
8. Would you say you can read a newspaper or book in English? ☐ Very well ☐ Well ☐ Not well ☐ Not at all ☐ Prefer not to answer
9. Do you or any member of your household have a disability? ☐ Yes ☐ No ☐ Prefer not to answer
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? ☐ 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 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 711-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 84-9990000				1 Wages, tips, other compensation 31,782.41		2 Federal income tax withheld 3,208.30	
c Employer's name, address, and ZIP code DFAS 8899 East 66 th Street Indianapolis, IN 46249-1200				3 Social security wages 39,582.41		4 Social security tax withheld 2,454.00	
				5 Medicare wages and tips 39,582.41		6 Medicare tax withheld 574.00	
				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. May B. Grasp 555 Walton Avenue Sacramento, CA 95826				11 Nonqualified plans		12a D 2,600.00	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b Q 5,200.00	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State LA	Employer's state ID number 849900199	16 State wages, tips, etc. 31,782.41	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

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

20XX

Department of the Treasury—Internal Revenue Service

22222		a Employee's social security number 712-00-XXXX		OMB No. 1545-0008			
b Employer identification number (EIN) 45-2283795				1 Wages, tips, other compensation 48,288.36		2 Federal income tax withheld 1,830.15	
c Employer's name, address, and ZIP code Local Concrete Company 1297 Market Street Sacramento, CA 95826				3 Social security wages 53,288.36		4 Social security tax withheld 3,304.00	
				5 Medicare wages and tips 53,288.36		6 Medicare tax withheld 773.00	
				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. Will U. Grasp 555 Walton Avenue Sacramento, CA 95826				11 Nonqualified plans		12a D 5,000.00	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b DD 2,000.00	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State CA	Employer's state ID number 12-0005601	16 State wages, tips, etc. 48,288.36	17 State income tax 723.05	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

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

20XX

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120
EMPLOYMENT DEVELOPMENT DEPARTMENT 1000 GOVERNMENT HILL SACRAMENTO CA 95831		\$ 5,063.91	20XX
		2 State or local income tax refunds, credits, or offsets	
		\$	Form 1099-G
PAYER'S TIN	RECIPIENT'S TIN	3 Box 2 amount is for tax year	4 Federal income tax withheld
03-3523567	712-00-XXXX		\$
RECIPIENT'S name		5 RTAA payments	6 Taxable grants
Will U. Grasp		\$	\$
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
555 Walton Avenue		\$	
City or town, state or province, country, and ZIP or foreign postal code		9 Market gain	
Sacramento, CA 95826		\$	
Account number (see instructions)		10a State	10b State identification no.
			11 State income tax withheld
			\$
			\$

**Certain
Government
Payments**

**Copy 1
For State Tax
Department**

Form 1099-G

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.		1 Gross distribution	OMB No. 1545-0119
Smith Brothers Construction Company Retirement Accounts 401K PO Box 5432 Sacramento, CA 95826		\$ 5,400.00	20XX
		2a Taxable amount	
		\$ 5,400.00	Form 1099-R
PAYER'S TIN	RECIPIENT'S TIN	2b Taxable amount not determined <input type="checkbox"/>	Total distribution <input type="checkbox"/>
99-0009801	712-00-XXXX		
RECIPIENT'S name		3 Capital gain (included in box 2a)	4 Federal income tax withheld
Will U. Grasp		\$	\$ 750.00
Street address (including apt. no.)		5 Employee contributions/ Designated Roth contributions or insurance premiums	6 Net unrealized appreciation in employer's securities
555 Walton Avenue		\$	\$
City or town, state or province, country, and ZIP or foreign postal code		7 Distribution code(s)	8 Other
Sacramento, CA 95826		1	<input checked="" type="checkbox"/> IRA/SEP/SIMPLE
		9a Your percentage of total distribution %	9b Total employee contributions
		%	\$
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	FATCA filing requirement <input type="checkbox"/>	12 State tax withheld
\$			\$
Account number (see instructions)	Date of payment	13 State/Payer's state no.	14 State distribution
		CA 12-555638	\$ 5,400.00
		15 Local tax withheld	16 Name of locality
		\$	\$
			17 Local distribution
			\$

**Distributions From
Pensions, Annuities,
Retirement or
Profit-Sharing Plans,
IRAs, Insurance
Contracts, etc.**

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

Form 1099-R

www.irs.gov/Form1099R

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. JP Morgan Chase 125 Enterprise Blvd Sacramento, CA 95826		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income
		1 Interest income		20XX Form 1099-INT		
		\$ 1,200.00				
PAYER'S TIN 45-2283875		RECIPIENT'S TIN 711-00-XXXX		2 Early withdrawal penalty		Copy 1 For State Tax Department
				\$		
RECIPIENT'S name Mary and Will Grasp		3 Interest on U.S. Savings Bonds and Treas. obligations				
		\$ 76.02				
Street address (including apt. no.) 555 Walton Avenue		4 Federal income tax withheld		5 Investment expenses		
		\$		\$		
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		6 Foreign tax paid		7 Foreign country or U.S. possession		
		\$				
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest		9 Specified private activity bond interest		
		\$		\$		
Account number (see instructions)		10 Market discount		11 Bond premium		
		\$		\$		
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond		
		\$		\$		
		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

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. JP Morgan Chase 125 Enterprise Blvd Sacramento, CA 95826		Payer's RTN (optional)		OMB No. 1545-0112		Interest Income
		1 Interest income		20XX Form 1099-INT		
		\$ 44.00				
PAYER'S TIN 45-2283875		RECIPIENT'S TIN 711-00-XXXX		2 Early withdrawal penalty		Copy 1 For State Tax Department
				\$		
RECIPIENT'S name Mary Grasp		3 Interest on U.S. Savings Bonds and Treas. obligations				
		\$				
Street address (including apt. no.) 555 Walton Avenue		4 Federal income tax withheld		5 Investment expenses		
		\$		\$		
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		6 Foreign tax paid		7 Foreign country or U.S. possession		
		\$				
FATCA filing requirement <input type="checkbox"/>		8 Tax-exempt interest		9 Specified private activity bond interest		
		\$		\$		
Account number (see instructions)		10 Market discount		11 Bond premium		
		\$		\$		
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond		
		\$		\$		
		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

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. CALIFORNIA DEPARTMENT OF REVENUE 1000 GOVERNMENT HILL SACRAMENTO CA 95831		1 Unemployment compensation	OMB No. 1545-0120
		\$	20XX Form 1099-G
		2 State or local income tax refunds, credits, or offsets	
PAYER'S TIN 25-9898989	RECIPIENT'S TIN 711-00-XXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld
RECIPIENT'S name Mary and Will Grasp		5 RTAA payments	6 Taxable grants
Street address (including apt. no.) 555 Walton Avenue		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		9 Market gain	
Account number (see instructions)		10a State	10b State identification no.
			11 State income tax withheld
			\$
			\$

Form 1099-G

www.irs.gov/Form1099G

Department of the Treasury - Internal Revenue Service

**Certain
Government
Payments**

**Copy 1
For State Tax
Department**

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. E*Trade Securities Inc. PO Box 484 Sacramento, CA 95826		Applicable checkbox on Form 8949		OMB No. 1545-0715
				20XX Form 1099-B
		1a Description of property (Example: 100 sh. XYZ Co.) AAPL		
PAYER'S TIN 32-0015236	RECIPIENT'S TIN 711-00-XXXX	1b Date acquired 07/12/20XX	1c Date sold or disposed 05/08/prior year	Copy 1 For State Tax Department
RECIPIENT'S name May and Will Grasp		1d Proceeds \$ 4,500.00	1e Cost or other basis \$ 2,500.00	
Street address (including apt. no.) 555 Walton Avenue		1f Accrued market discount \$	1g Wash sale loss disallowed \$	
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input checked="" type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>	
Account number (see instructions)		4 Federal income tax withheld \$	5 If checked, noncovered security <input type="checkbox"/>	
CUSIP number		6 Reported to IRS: Gross proceeds <input checked="" type="checkbox"/> Net proceeds <input type="checkbox"/>	7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>	
FATCA filing requirement <input type="checkbox"/>		8 Profit or (loss) realized in 20XX on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/20XX \$ 2,000.00	
14 State name	15 State identification no.	10 Unrealized profit or (loss) on open contracts—12/31/20XX \$	11 Aggregate profit or (loss) on contracts	
		12 If checked, basis reported to IRS <input checked="" type="checkbox"/>	13 Bartering	
			\$	

Form 1099-B

www.irs.gov/Form1099B

Department of the Treasury - Internal Revenue Service

**Proceeds From
Broker and
Barter Exchange
Transactions**

☐ CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number	OMB No. 1545-1576
ED Funds PO Box 825 Lincoln, NE 68501	20XX Form 1098-E

**Student
Loan Interest
Statement**

RECIPIENT'S TIN 84-9968759	BORROWER'S TIN 712-00-XXXX	1 Student loan interest received by lender \$ 326.85	Copy B For Borrower This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.
BORROWER'S name Will U. Grasp		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>	
Street address (including apt. no.) 555 Walton Avenue			
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826			
Account number (see instructions)			

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 province, country, ZIP or foreign postal code, and telephone no.	*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
River City Bank PO Box 543 Sacramento, CA 95833	20XX	Form 1098

**Mortgage
Interest
Statement**

1 Mortgage interest received from payer(s)/borrower(s)* \$ 4,717.07		Copy B For Payer/ Borrower The information in boxes 1 through 9 and 11 is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for 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 item.		
RECIPIENT'S/LENDER'S TIN 02-12345677	PAYER'S/BORROWER'S TIN 711-00-XXXX		2 Outstanding mortgage principal \$ 331,751.00	3 Mortgage origination date 08/02/2006
PAYER'S/BORROWER'S name May and Will Grasp			4 Refund of overpaid interest \$	5 Mortgage insurance premiums \$
Street address (including apt. no.) 555 Walton Avenue			6 Points paid on purchase of principal residence \$	
City or town, state or province, country, and ZIP or foreign postal code Sacramento, CA 95826			7 <input checked="" type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.	
9 Number of properties securing the mortgage			8 Address or description of property securing mortgage (see instructions)	
10 Other PROPERTY TAX: \$3,117.00				
Account number (see instructions)				
			11 Mortgage acquisition date	

Form **1098** (Keep for your records) www.irs.gov/Form1098 Department of the Treasury - Internal Revenue Service



VEHICLE REGISTRATION RENEWAL NOTICE

VIN	MAKE	YR	BODY TYPE	LICENSE PLATE	AMOUNT DUE	DUE DATE
62A5FE26865135846	HOND	2002	RS	22S2222	\$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

FEEES

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

May and Will Grasp
 555 Walton Avenue
 Sacramento CA 95826

1001

PAY
 TO THE
 ORDER OF

20

09-765/432

\$

DOLLARS

MEMO

321174770 0987654321 1001

VOID