Volunteer Training Manual

This guide will walk you through the steps needed to complete the certification process.

Contents

Save your login information for your two online training accounts: (Passwords are case-sensitive)

VITA Central (VITA/TCE Central)

Login Name: ____________________ Password: ____________________

Practice Lab

Password to enter Practice Lab: TRAINPROWEB

Login Name: ____________________ Password: ____________________

Security Question: ____________________

How to Use This Guide

This guide is designed to walk you through the certification process so you can be a VITA volunteer. It describes where and how you must create online accounts. It provides a list of relevant materials to which you need to have access. It outlines how to take your various certification exams. Lastly, it clarifies what you must complete prior to volunteering at our VITA sites.

What Types of Certifications Do the Different Volunteer Roles Require?

Site Support:
- Works with the Site Leader to ensure that the site is running smoothly and prepares the site for the day
- Helps greet clients, checks them in for appointments (if at appt. site), goes through COVID questionnaire, and helps clients fill out intake forms
- Certification Requirement:
    1. Volunteer Standards of Conduct test
    2. Intake/Interview and Quality Review test

Case Reviewer:
- Meets with clients to conduct intake interviews to ensure eligibility for service, helps clients organize documents and complete intake forms
- Certification Requirement:
    1. Volunteer Standards of Conduct test
    2. Intake/Interview and Quality Review test
    3. IRS Basic Certification

Tax Preparer:
- Prepares clients' federal and state 1040 tax returns
- Certification Requirements:
    1. Volunteer Standards of Conduct test
    2. Intake/Interview and Quality Review test
    3. IRS Basic or Advanced Certification

Quality Reviewer:
- Looks over the work of the Tax Preparer to ensure that returns are free from error, and confirms clients' agreement with all information being submitted
- Certification Requirements:
    1. Volunteer Standards of Conduct test
    2. Intake/Interview and Quality Review test
    3. IRS Advanced Certification

Virtual Roles- Tax Preparer and Quality Reviewer:

- Volunteers participating virtually are required to complete the Advanced Certification level.

CPA's, Attorneys, and Enrolled Agents

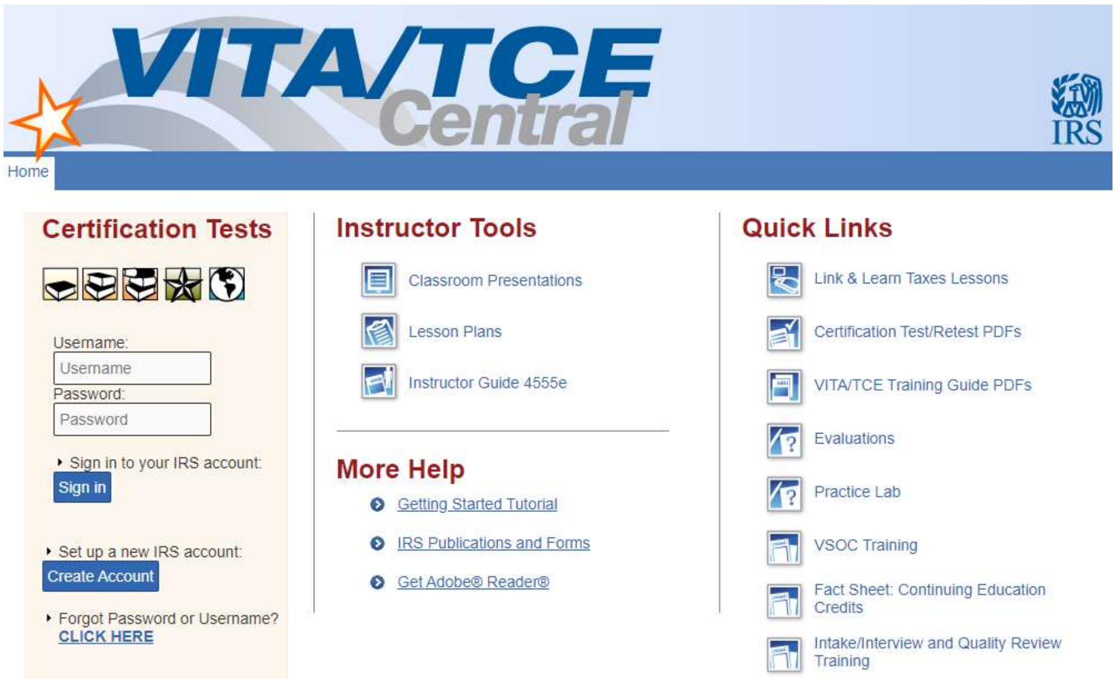
Volunteers with these professional designations, have a choice of certification paths:

1. If you want to be eligible for up to 18 Continuing Education (CE) Credits, you must complete the IRS Advanced Certification.
2. If you are not worried about CE Credits, you may use the *Circular 230 Federal Tax Law Update Test.*

Getting Started with Link & Learn

A. Link and Learn is known as VITA Central – https://www.linklearncertification.com

This site is where you will access online training modules called Link and Learn. You will also use this site to take your actual certification tests and access the TaxSlayer Practice Lab.



<u>Creating a VITA Central Account</u>

If you are a returning volunteer from last year (Tax Season 2021) you may be able to use your existing login information.
If not, create a new account.

Click Create Account – Instructions for every entry are below:

1. Volunteer Group – Select “01-VITA Volunteer.”
2. If you are interested in being a Site Coordinator “Site Leader”, select YES for the Site Coordinator course.
3. Login- This will be your username.
4. Password: This will be a password you create.
5. Training Source – Select Publication 4491
6. Time Zone – GMT Central Time (US and Canada)
7. Professional Status- ONLY select this if you are a CPA, CFP, an attorney or an Enrolled Agent.
8. If you have a PTIN enter it; otherwise, leave this blank.

B. Practice Lab – https://vita.taxslayerpro.com/IRSTraining

This site is where you will practice using the preparation software – TaxSlayer. You will also use this site to "prepare" the tax returns required for your certification test.

1. Enter the universal password: TRAINPROWEB
   Hint: This is a generic password that you will have to enter every time you access the Practice Lab

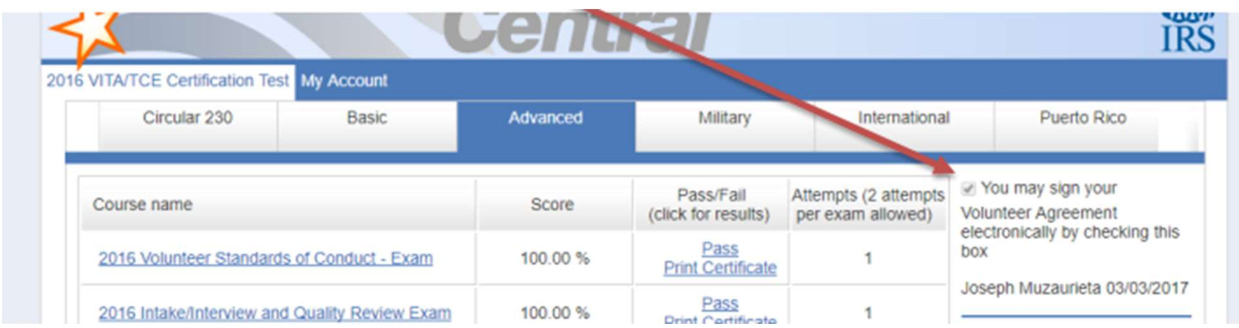
2. Select CREATE ACCOUNT
   a. Program Type= VITA
   b. SIDN: Leave this BLANK

C. Access Training Materials
   a. All training materials will be available to download on our Training and Certification page at www.goladderup.org/volunteer/volunteer-resources/

Uploading Certifications

Once you have completed the certification tests, you have a few more steps to complete.

1. Please login to VITA Central (Certification center)
2. In the right corner, you'll see "You may sign your Volunteer Agreement electronically by checking this box"
3. Click the box



4. Save your Volunteer Agreement
5. Login to your VolunteerHub account (https://goladderup.volunteerhub.com)
6. Under your name select "Edit Profile"
7. Upload these three items:
   a. Volunteer Agreement
   b. Photo ID
   c. Recent Photo

Note: Once you have uploaded all three items, please allow 48 hours for Ladder Up staff to review the uploads. Custom TaxSlayer accounts for the tax season will be created for you, and shared before the start of the tax season.

Study Guides

Basic Certification Study Guide

This study guide references two sources with which you should become familiar: PUB 4491 Training Guide, and PUB 4012 Volunteer Resource Guide.

Scenario 1:

1. Use PUB 4012, page B-8 through B-10; reference PUB 4491 page 4-5.
2. Use PUB 4012, page F-1 and F-2.

Scenario 2:

3. Use PUB 4012, page I-3 & I-5.
4. Use PUB 4491, page 28-5.

Scenario 3:

5. Use PUB 4012, page G2.
6. Use PUB 4012, page F-10.

Scenario 4:

7. Use PUB 4012, page G-4.
8. Use PUB 4012, page I-2.

Scenario 5:

9. Use PUB 4491, page 2-3.
10. Use PUB 4491, page 11-12.

Scenario 6:

11. Use PUB 4491, page 13-1.
12. Use PUB 4491, page 4-3.
13. Use PUB 4012, page E-11 & PUB 4491, page viii.

Scenario 7: (Create a tax return in Practice Lab) Remember to use Interview Notes as well.

14. Look at the 1040, line 12a.
15. Use PUB 4012, Tab J.
16. Use PUB 4012, page G-4.
17. Look at the 1040, line 25d. For this question, use federal income tax withholding for Fred and Wilma's income.
18. Use PUB 4491, page 14-1 & 14-2.
19. Use PUB 4491, page 8-11, 8-12, & 8-13.

Scenario 8: (Create a tax return in Practice Lab) Remember to use Interview Notes as well.

20. Use PUB 4491, page 11-10.
21. Look at the dependent questions answered in the 13614-C. Also use Interview Notes. Use PUB 4012, page B-8.
22. Use PUB 4491, page vii (Personal Exemption Amount). Use PUB 4012, page I-2 to I-4.
23. Use PUB 4012, page C-3 (Dependent Table).
24. Use PUB 4012, page K-15, K-16, & K-17.

Scenario 9: (Create a tax return in Practice Lab) Remember to use Interview Notes as well.

25. Use PUB 4012, page B-3, D-1, & D-53.
26. Use PUB 4491, page 4-5.
27. Use PUB 4491, page 11-12.
28. Use PUB 4012, page G-4, G-10, & G-15.
29. Use PUB 4012, page K-3 & K-14.
30. Use PUB 4012, page E-4.

Advanced Certification Study Guide

This study guide references two sources with which you should become familiar: PUB 4491 Training Guide, and PUB 4012 Volunteer Resource Guide.

Scenario 1:

1. Use PUB 4491, page 4-7.
2. Use PUB 4491, page 28-5.
3. Use PUB 4012, page F-10.

Scenario 2:

4. Use PUB 4491, page vi.
5. Use PUB 4012, page G-10.

Scenario 3:

6. Use PUB 4012, page E-6.
7. Use PUB 4012, page E-7.
8. Use PUB 4012, page E-6, E-7, & E-8.

Scenario 4:

9. Use PUB 4012, page C-2, C-3, &C-4.
10. Use PUB 4012, page I-3 & I-5.

(Advanced Test – Continued)

Scenario 5:

11. Use PUB 4012, page F-9.
12. Use PUB 4012, page D-53.

Scenario 6:

13. Use PUB 4012, page A-4.
14. Use PUB 4491, page 2-3.

Scenario 7: (Create a tax return in Practice Lab) Remember to use Interview Notes as well.

15. Look at the 1040, line 5b. Use PUB 4012, page D-37 for simplified method.
16. Use PUB 4491, page 14-1 & 14-2.
17. Look at the 1040, schedule 1, line 9 & use PUB 4012, page D-53.
18. Use PUB 4491, page 17-2.
19. Look at 1040, line 12a.
20. Use PUB 4491, page 22-2 & 22-3. Use PUB 4491, page viii.
21. Use PUB 4012, page G-4.
22. Look at 1040, line 25d.

Scenario 8: (Create a tax return in Practice Lab) Remember to use Interview Notes as well.

Note: For the purpose of answering the questions in this scenario, ignore the self-employed health insurance deduction and any scope issues it creates.

23. Look at the 1040, schedule D & PUB 4012, page D-23.
24. Use PUB 4491, page 9-8, 9-9, & 9-10.
25. Look at the 1040, line 21 & use PUB 4012, page E-11.
26. Look at the 1095-A, Part III, section C, line 33.
27. Look at the 1040, schedule 3, line 3 & use PUB 4012, page J-5.
28. Use PUB 4012, page D-40. Use PUB 4491, page ix.
29. Use PUB 4012, page K-15, K-16, &K-17.

Scenario 9: (Create a tax return in Practice Lab) Remember to use Interview Notes as well.

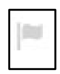
30. Use PUB 4012, page B-8.
31. Look at the 1040, line 11.
32. Use PUB 4012, page G-4, G-10, & G-11.
33. Look at the 1040, schedule 3, line 4.
34. Look at the interview notes.
35. Use PUB 4491, page iv (Tax Form Changes). Use PUB 4012, Tab G: Nonrefundable Credits.

Tax Preparer Checklist

Use this Checklist to complete tax returns in TaxSlayer.

1. **TaxSlayer:**
   - [ ] Open a new window tab.
   - [ ] Log into TaxSlayer, then click **Select** on the **Start New 2021 Tax Return** line.
   - [ ] Enter Client's SSN or ITIN, confirm by typing again, and **Select Start Return**.
     - Check to see that the *Ladder Up Client Agreement* has been signed and dated.
     - Verify that all tax documents are correct for the tax year and taxpayer.
   - [ ] *Basic Information*: Enter **Filing Status** (see *Mini Manual: Filing Status*)
   - [ ] *Basic Information*: Enter **Personal Information**, use the client (and spouse) SS Cards/ITIN and Form 13615-C to enter all fields correctly. Ensure all questions are appropriately answered.
     - Note – If spouse information fields are not present, review Filing Status again.
   - [ ] *Basic information*: **Dependents/Qualifying Person** determine dependency and enter/verify the correct information has been entered (SSNs/ITINs based on supporting documents, date of birth, and other details).
   - [ ] *Basic Information*: **IRS Identity Protection PIN**: If taxpayer or spouse have an Identity Protection PIN, enter it here. (Use current year PIN for all years)
   - [ ] *Federal Section:* Enter each section (**Income, Deductions, Other Taxes, Payments & Estimates, and Miscellaneous Forms**) and enter all documents (W-2s, 1099's, etc.)
     - COVID-19 Relief: Enter **Recovery Rebate Credit** questions.
     - Note – In the **Deductions** section, **Credits menu**, you will find the: Education Credits, Child Care Credit, and Mortgage Interest Credit.
- [ ] *Health Insurance:* Answer the Marketplace Insurance question. If yes, enter answers on next page, then add the numbers in APTC section to match the bottom of the client's Form 1095-A.
- [ ] *State Section:* Click **Edit** icon  to enter State information. Enter each section as needed.
  - Note – If e-filing a state return, client will need to provide ONE of three items: Driver's License/State ID information, State AGI from prior year, or IL Signature PIN (see **Retrieving IL-PIN** document for directions). If this information is not entered, the State e-file will reject.
   - [ ] *Summary/Print:* **Tax Return Summary** – This section will show a quick summary of the return and reason for EIC status, DO NOT print return yet. Click **Continue**.
   - [ ] *Warnings on Tax Return:* Fix any errors on the tax return, if necessary. Click **Continue**.
   - [ ] *E-File*: **Return Details** – Enter Federal and State Return Type; E-file or Paper Return with how client wants refund or payment.
     - Only the current tax year and two-year-prior returns can be e-filed.
     - Enter the taxpayer's email and PIN. **Skip** Optional Questions, click **Continue**.

- [ ] *E-file*: **Fee Summary** – Verify all fees are set to $0. Click **Continue.**
- [ ] *E-file*: **Bank Account** – Enter Direct Deposit information. (Reference the Mini Manual for Bank Routing Numbers, if needed).
    - If the client is splitting their refund or purchasing a savings bond, confirm account and/or savings bond information. (Form 8888)
- [ ] *E-file:* **State ID License** – Enter the client's ID information here. This section is optional.
- [ ] *E-file:* **Taxpayer Consent** – The **Accept** option needs to be selected.
    - Enter The taxpayer's Primary PIN and Date. Click **Continue.**
- [ ] *E-file:* **Custom Questions** – Enter all answers from the **Supplemental Intake** and **Form 13614c**, click **Continue**.
- [ ] *E-file:* **Custom Credits – Skip this section.** Click **Continue.**
- [ ] *E-file:* **Submission Page** – DO NOT PRINT RETURN.
    - This page displays refund/balance due for federal and state returns.
    - You will have the opportunity to edit the return type or bank account if a change needs to be made.
- [ ] **Select** all appropriate **Return Status Tag(s)** for the tax return.
- [ ] Check box **Mark tax return ready for review.**
- [ ] **Save and Exit Return**.

If notes are needed for the Quality Reviewer, locate the client in **Client Search** from the Main Page and click the **Note** icon (Flag) 

Tips:

- Please refer to the TaxSlayer Practice Lab for further guidance on preparing a return here: https://vita.taxslayerpro.com/IRSTraining/ (Password: TRAINPROWEB). You must create a separate account to access the Practice Lab.
- TaxSlayer Practice Lab will sign you out after a few minutes of inactivity. If that occurs, please visit the Practice Lab link above.

TaxSlayer Practice Scenario

The following scenario can be completed using the Practice Lab

Interview Notes

- Jennifer was divorced from her husband in 2014 and has not remarried
- Jennifer provided the entire cost of maintaining the household and over half of the support for her children, Carla and Ollie, in 2021.
- Jennifer claimed earned income credit (EIC) for Ollie and Carla in 2018, but they lived with their father for 8 months that year. Jennifer received a letter from Internal Service disallowing EIC for tax years 2019 and 2020.
- Jennifer is a full-time kindergarten teacher and spent $350 to buy books and supplies for her class.
- Ollie attended daycare while Jennifer worked.
- In August 2019, Jennifer's daughter, Carla, enrolled in college to pursue a bachelor's degree. She had no previous post-secondary education. Yuma College is a qualified educational institution.
- Carla does not have a felony drug conviction.
- Jennifer brought a form 1098-T and an account statement from the college. Carla's purchases at the college bookstore were for course-related books.
- The terms of Carla's scholarship require that it be used to pay for tuition.
- Jennifer received a letter in the mail awarding the 3rd economic impact payment of $4200.

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	M.I.	Last name	Best contact number	Are you a U.S. citizen?
JENNIFER		MORRISON	312-555-1234	☒ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address	Apt #	City	State	ZIP code
350 N ORLEANS ST		CHICAGO	IL	60654

4. Your Date of Birth	5. Your job title	6. Last year, were you:	
04/15/1975	TEACHER	b. Totally and permanently disabled ☐ Yes ☒ No	a. Full-time student ☐ Yes ☒ No c. Legally blind ☐ Yes ☒ 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 ☐ Yes ☐ No	a. Full-time student ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☒ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ 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 (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

☒ Divorced — Date of final decree: 07/23/2014

☐ 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

Name *(first, last)* Do not enter your name or spouse's name below (a)	Date of Birth *(mm/dd/yy)* (b)	Relationship to you *(for example: son, daughter, parent, none, etc)* (c)	Number of months lived in your home last year (d)	US Citizen *(yes/no)* (e)	Resident of US, Canada, or Mexico last year *(yes/no)* (f)	Single or Married as of 12/31/21 *(S/M)* (g)	Full-time Student last year *(yes/no)* (h)	Totally and Permanently Disabled *(yes/no)* (i)	To be completed by a Certified Volunteer Preparer: 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)*
CARLA DAVIS	07/15/00	DAUGHTI	12	YES	YES	S	YES	NO					
OLLIE MORRISON	03/12/10	SON	12	YES	YES	S	YES	NO					

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

Form 13614-C, Page 2

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You *(or Your Spouse)* Receive
☒	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?** 1
☐	☒	☐	2. (A) Tip Income?
☒	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☐	☒	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☒	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☒	☐	6. (B) Alimony income or separate maintenance payments?
☐	☒	☐	7. (A) Self-Employment income? (Form 1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)
☐	☒	☐	8. (A) Cash/check/virtual currency payments, or other property or services for any work performed not reported on Forms W-2 or 1099?
☐	☒	☐	9. (A) Income (or loss) from the sale or exchange of Stocks, Bonds, Virtual Currency or Real Estate? (including your home) (Forms 1099-S,1099-B)
☐	☒	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☐	☒	☐	11. (A) Retirement income or payments from Pensions. Annuities, and or IRA? (Form 1099-R)
☐	☒	☐	12. (B) Unemployment Compensation? (Form 1099G)
☐	☒	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☒	☐	14. (M) Income (or loss) from Rental Property?
☐	☒	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, etc.)

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You *(or Your Spouse)* Pay
☐	☒	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☐	☒	☐	2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ 401K (B) ☐ Roth IRA (B) ☐ Other
☒	☐	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☒	☐	4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☒	☐	☐	5. (B) Child or dependent care expenses such as daycare?
☒	☐	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☒	☐	7. (A) Expenses related to self-employment income or any other income you received?
☐	☒	☐	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You *(or Your Spouse)*
☐	☒	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☒	☐	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
☐	☒	☐	3. (A) Adopt a child?
☒	☐	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? 2019
☐	☒	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☒	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☒	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? ________
☐	☒	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☐	☒	☐	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
☒	☐	☐	10. (B) Receive an Economic Impact Payment (stimulus) in 2021?
☐	☒	☐	11. (B) Receive Advanced Child Tax Credit payments?

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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

	a Employee's social security number 601-00-XXXX	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile
b Employer identification number (EIN) 34-600XXXX		**1** Wages, tips, other compensation 41,000.00	**2** Federal income tax withheld 2,200.00
c Employer's name, address, and ZIP code GILMER ELEMENTARY SCHOOL 2250 DELTA AVENUE YOUR CITY, STATE ZIP		**3** Social security wages 43,000.00	**4** Social security tax withheld 2,666.00
		5 Medicare wages and tips 43,000.00	**6** Medicare tax withheld 624.00
		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. JENNIFER MORRISON 450 SARASOTA TERRACE YOUR CITY, STATE ZIP		**11** Nonqualified plans	**12a** See instructions for box 12 — Code E 2,000.00
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	**12b**
		14 Other	**12c**
f Employee's address and ZIP code			**12d**

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
YS	34-600XXXX	41,000.00	1,800.00			

Form **W-2** **Wage and Tax Statement** 2021

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number YUMA COLLEGE 10 COLLEGE AVE YOUR CITY, STATE ZIP		**1** Payments received for qualified tuition and related expenses $ 7,200.00 **2**	OMB No. 1545-1574 **2021** Form **1098-T**	**Tuition Statement**
FILER'S employer identification no. 37-700XXXX	STUDENT'S TIN 602-00-XXXX	**3**		**Copy B For Student**
STUDENT'S name CARLA DAVIS		**4** Adjustments made for a prior year $	**5** Scholarships or grants $ 4,200.00	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.
Street address (including apt. no.) 450 SARASOTA TERRACE City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE ZIP		**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 2022 ☐	
Service Provider/Acct. No. (see instr.)	**8** Checked if at least half-time student ☒	**9** Checked if a graduate student ☐	**10** Ins. contract reimb./refund $	

Form **1098-T** (keep for your records) www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service

Yuma College

Statement of Account

December 31, 2021

Carla Davis

Student ID 602-00-XXXX

Date	Transaction	Amount Billed	Amount Paid
08/30/2021	Tuition – Fall Semester 2019	+$7,200.00	
08/30/2021	Scholarship		-$4,200.00
09/03/2021	Meal plan	+$ 320.00	
09/03/2021	Parking pass	+$ 75.00	
09/04/2021	Campus Bookstore charge to student account	+$ 650.00	
09/05/2021	Payment – check #1234		-$4,045.00

12/31/2021 Account Balance...$0.00

Busy Bee Day Care

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

December 31, 2021

Received from Jennifer Morrison:

$2,500 for after-school care for Ollie Morrison

$2,500 Total amount received for child care in 2021

Ellen River

EIN: 35-900XXXX

Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0003

Notice Date: January 15, 2022
Notice Number: 1444-C

For assistance, you may call:
800-919-9835

Jennifer Morrison
350 N Orleans St
Chicago, IL 60654

Your Third Economic Impact Payment

What you need to know
The U.S. Department of the Treasury issued you a second economic impact payment (**EIP3**) as provided by the COVID-related Tax Relief Act of 2020.

An EIP3 payment in the amount of $4200.00 was issued by [direct deposit or paper check/debit card].

Your EIP3 is based on information from your 2019 federal income tax return or information you provided using the Non-filers tool. This information includes your filing status, the number of qualifying children, and your adjusted gross income. If you didn't provide information to the IRS but you are a federal benefit recipient, your EIP3 was sent to the bank account in which you receive benefits from the Social Security Administration (SSA), Railroad Retirement Board, or U.S. Department of Veterans Affairs (VA).

Your EIP3 isn't considered taxable income, and you shouldn't report it as income on your 2021 federal income tax return. If you receive federal benefits or federally financed benefits, those benefits generally won't be affected by any EIP3 you receive.

Your EIP3 hasn't been reduced for past due child support or any other federal or state debts.

What you need to do
If you haven't received your EIP3 within 7 days of receiving this letter, check the status by going to "Get My Payment" at *IRS.gov/eip* or by using the "Where's My Economic Impact Payment" application on your smart device, or call 800-919-9835 for more information.

If you received your EIP3, you don't need to call or take any action. If your circumstance has changed since filing your 2019 return or receiving the first economic impact payment, you may request increases to the amount of your EIP3, (for reasons such as having a child in 2020) by claiming a recovery rebate credit on line 30 of your 2021 federal income tax return.

You should keep this letter and the letter you received with your earlier economic impact payment, if any, so that you can refer to them when completing your 2021 federal income tax return. You can use the information in both letters to determine whether you should claim a recovery rebate credit on your 2021 return.

The IRS urges taxpayers to be on the lookout for scam artists trying to use the economic impact payments as cover for schemes to steal personal information and money. ***Remember, the IRS won't call or otherwise contact you asking for personal or bank account information*** – even related to the economic impact payments. Also, watch out for emails with attachments or links claiming to have special information about economic impact payments or refunds.

For more information about how your payment was calculated, please visit *IRS.gov/coronavirus*.

Completed Tax Return for Jennifer Morrison:

Use this return to check your answers in the Practice Lab. Note: certain calculations may change as the IRS continues to finalize instructions for tax year 2021.

Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return 2021

OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.

☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☒ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	Your social security number
JENNIFER	MORRISON	XXX-XX-1234
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.: 350 N ORLEANS ST — Apt. no.:

City, town, or post office. If you have a foreign address, also complete spaces below.: CHICAGO — State: IL — ZIP code: 60654

Foreign country name: — Foreign province/state/county: — Foreign postal code:

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☐ Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions): If more than four dependents, see instructions and check here ▶ ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✔ if qualifies for (see instructions): Child tax credit	Credit for other dependents
CARLA DAVIS	XXX-XX-3456	DAUGHTER	☐	☒
OLLIE MORRISON	XXX-XX-5678	SON	☒	☐
			☐	☐
			☐	☐

Attach Sch. B if required.

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	41000
2a	Tax-exempt interest 2a: — b Taxable interest	2b	
3a	Qualified dividends 3a: — b Ordinary dividends	3b	
4a	IRA distributions 4a: — b Taxable amount	4b	
5a	Pensions and annuities 5a: — b Taxable amount	5b	
6a	Social security benefits 6a: — b Taxable amount	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	7	
8	Other income from Schedule 1, line 10	8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶	9	41000
10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your **adjusted gross income** ▶	11	41000
12a	**Standard deduction or itemized deductions** (from Schedule A) 12a: 18800		
b	Charitable contributions if you take the standard deduction (see instructions) 12b:		
c	Add lines 12a and 12b	12c	18800
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12c and 13	14	18800
15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-	15	22200

Standard Deduction for—
- Single or Married filing separately, $12,550
- Married filing jointly or Qualifying widow(er), $25,100
- Head of household, $18,800
- If you checked any box under *Standard Deduction,* see instructions.

QNA

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐			16	2383
17	Amount from Schedule 2, line 3			17	
18	Add lines 16 and 17			18	2383
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812			19	
20	Amount from Schedule 3, line 8			20	2383
21	Add lines 19 and 20			21	2383
22	Subtract line 21 from line 18. If zero or less, enter -0-			22	0
23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	0
24	Add lines 22 and 23. This is your **total tax** ▶			24	0
25	Federal income tax withheld from:				
a	Form(s) W-2	25a	2200		
b	Form(s) 1099	25b			
c	Other forms (see instructions)	25c			
d	Add lines 25a through 25c			25d	2200
26	2021 estimated tax payments and amount applied from 2020 return			26	
27a	Earned income credit (EIC)	27a	1451		
	Check here if you had not reached the age of 19 by December 31, 2021, and satisfy all other requirements for claiming the EIC. See instructions ▶ ☐				
b	Nontaxable combat pay election	27b			
c	Prior year (2019) earned income	27c			
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	1400		
29	American opportunity credit from Form 8863, line 8	29	965		
30	Recovery rebate credit. See instructions	30			
31	Amount from Schedule 3, line 15	31			
32	Add lines 27a and 28 through 31. These are your **total other payments and refundable credits** ▶			32	3816
33	Add lines 25d, 26, and 32. These are your **total payments** ▶			33	6016

If you have a qualifying child, attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	6016
35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐			35a	6016
▶ b	Routing number XXXXXXXXX ▶ c Type: ☐ Checking ☐ Savings				
▶ d	Account number XXXXXXXXXXXXXXXXX				
36	Amount of line 34 you want **applied to your 2022 estimated tax** ▶	36			

Direct deposit? See instructions.

Amount You Owe

37	**Amount you owe.** Subtract line 33 from line 24. For details on how to pay, see instructions ▶			37	
38	Estimated tax penalty (see instructions) ▶	38			

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ▶ ☐ **Yes.** Complete below. ☒ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) ▶
	12/10/21	TEACHER	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) ▶

Phone no. (312) 555-1234 Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
		12/10/21	S12345678	☐ Self-employed

Firm's name ▶ PRACTICE LAB Phone no. 202-202-2022

Firm's address ▶ 15 PRACTICE LAB WAY WASHINGTON DC 20005 Firm's EIN ▶ –

QNA

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2021
Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: JENNIFER MORRISON
Your social security number: XXX-XX-1234

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	1250
3	Education credits from Form 8863, line 19			3	1133
4	Retirement savings contributions credit. Attach Form 8880			4	
5	Residential energy credits. Attach Form 5695			5	
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
c	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
e	Alternative motor vehicle credit. Attach Form 8910	6e			
f	Qualified plug-in motor vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
l	Amount on Form 8978, line 14. See instructions	6l			
z	Other nonrefundable credits. List type and amount ▶ ______	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 5 and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	2383

(continued on page 2)

QNA

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file (see instructions)	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Other payments or refundable credits:		
a	Form 2439	13a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken before April 1, 2021	13b	
c	Health coverage tax credit from Form 8885	13c	
d	Credit for repayment of amounts included in income from earlier years	13d	
e	Reserved for future use	13e	
f	Deferred amount of net 965 tax liability (see instructions)	13f	
g	Credit for child and dependent care expenses from Form 2441, line 10. Attach Form 2441	13g	
h	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202 for leave taken after March 31, 2021	13h	
z	Other payments or refundable credits. List type and amount ▶	13z	
14	Total other payments or refundable credits. Add lines 13a through 13z	14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	15	