

## Study/Reference Guide-Advance Exam 2019

All pages are from the PUB 4012 published 10/1/2019 <https://www.irs.gov/pub/irs-pdf/p4012.pdf>  
(unless otherwise noted)

### Advance Scenario 1

1. Alimony see page E-8
2. Determine correct filing status—see page B 8-10
3. Earned Income Credit Requirements Earned Income Credit page I 2-4

### Advance Scenario 2

4. Credit for Other Dependents pages G 4-6
5. Review the requirements for the following:
  - Child and Dependent Care Credit pages G 10-11
  - Child tax credit pages G 2-3
  - Earned Income Credit page I 2-4
  - Credit for Other Dependents pages G 4-6

### Advance Scenario 3

6. See Who Must File pages A1-3 (dependents page A-2)
7. Earned Income Credit page I 2-4

### Advance Scenario 4

8. See Who Must File pages A1-3
9. Determine if Sandra can claim Debra then read page H-9

### Advance Scenario 5

10. See Itemized Deductions Page F-3
11. See Itemized Deductions Page F-3
12. See Itemized Deductions Page F-3

### Advance Scenario 6

13. See page K-13
14. See page E-3 and PUB 4491 see page 18-1 <https://www.irs.gov/pub/irs-pdf/p4491.pdf>
15. Look at your return Schedule 3 Line 2
16. Learn what expenses are allowed and read the scenario and forms provided; In PUB 4012 see pages J1-5 and from PUB 4491 see chapter 23 <https://www.irs.gov/pub/irs-pdf/p4491.pdf>
17. PUB 4491 see page 3-8 <https://www.irs.gov/pub/irs-pdf/p4491.pdf>
18. Look at your return, was a credit issued—see Schedule 3 line 4
19. See page D59
20. Read page I-6

### Advance Scenario 7

21. See notes on page D-3
22. See your tax return line 2b
23. See your tax return line 6

24. You will need to look in Taxslayer, on the 1099-R list for the one in question; PUB 4021 page D36; also see <https://cotaxaide.org/tools/Annuity%20Calculator.html>
25. See your tax return line 5b and see if there is an amount there
26. See page K-13
27. See your return line 17

Advance Scenario 8 many resources can be found here: <https://www.vitaresources.net/rideshare-info.html> \*\*\*\*Technically this scenario is out of scope because the allowed expenses tip the \$25000 mark, but work it as you normally would and answer the questions.

28. See resources on website mentioned above
29. On the above mentioned website there is also a visual guide to mileage; see page D-20 also
30. See your return Schedule 1 line 20
31. See your return Schedule 2 line 4 and Schedule 1 line 14 ; also see PUB 4491 page 27-2
32. See your return line 10
33. See PUB 4491 page vi Affordable Care Act section (important changes for 2019)  
<https://www.irs.gov/pub/irs-pdf/p4491.pdf>
34. See page P2-3
35. Earned Income Credit page I 2-5\*