

## Study/Reference Guide-Basic 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)

### Basic Scenario 1

1. Determine correct filing status—see page B 8-10 THEN look up standard deduction amounts page F 1-2\*
2. Child tax credit—page G2-3

### Basic Scenario 2

3. Earned Income Credit requirements I 2—5
4. Look up each nonrefundable credit—they can be found in Section G
  - a. Child and Dependent Care Credit pages G 10-11
  - b. Child tax credit pages G 2-3
  - c. Credit for Other Dependents pages G 4-6

### Basic Scenario 3

5. Alimony see page E-8
6. Earned Income Credit requirements I 2—5

### Basic Scenario 4

7. See Balance Due returns pages K14-16
8. See Balance Due returns pages K14-16
9. See PUB 4491 page vi Affordable Care Act section (important changes for 2019)  
<https://www.irs.gov/pub/irs-pdf/p4491.pdf>

### Basic Scenario 5

10. See Who Must File pages A1-3 (dependents page A-2)
11. Determine correct filing status—see page B 8-10
12. See Earned Income Credit table I-4
13. Look up each credit—see if Milo is a qualifying person for:
  - a. Head of Household filing status- pg B-10
  - b. Earned Income Credit page I 2-4
  - c. Credit for Other Dependents pages G 4-6
  - d. Child tax credit pages G 2-3

### Basic Scenario 6

14. In PUB 4012 See page D-37 and from PUB 4491 pages 9-4 <https://www.irs.gov/pub/irs-pdf/p4491.pdf>
15. In PUB 4012 see pages J1-5 and from PUB 4491 see page 2-2 <https://www.irs.gov/pub/irs-pdf/p4491.pdf>
16. Look at results from your tax return line 5b
17. Look at results from your tax return Line 9 (could look up standard deduction amounts page F 1-2\*)
18. Look at line 19 (total payments) this is figured by adding everything on lines 17 and 18—what values are there?
19. Do Leo and Free qualify as dependents that can be claimed? See pages C 1-5

## Basic Scenario 7

20. Look at results from your tax return line 8a (also on schedule 1 line 22)
  21. See schedule 3 line 3 (or Form 8863 line 19)
  22. Look at results from your tax return line 17
  23. Look at results from your tax return –Schedule 1 line 8
  24. Review the following:
    - a. Child and Dependent Care Credit pages G 10-11
    - b. Child tax credit pages G 2-3
    - c. Earned Income Credit page I 2-4
  25. PUB 4491 see page 2-2 <https://www.irs.gov/pub/irs-pdf/p4491.pdf>
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