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| **Advanced Scenario 1: Chris Spalding** | | | |
| ***Tax Topic*** | | ***Page # in 4012*** | ***Notes*** |
| 1 | Filing Status | B-10 through B-12 | Choose the best one |
| 2 | Earned Income Credit | Tab I | Review eligibility rules for credit |
| 3 | Income (Unemployment) | D-1 through D-2 |  |
| **Advanced Scenario 2: Adam and Lisa Garcia** | | | |
| ***Tax Topic*** | | ***Page # in 4012*** | ***Notes*** |
| 4 | Nonrefundable Credits (CTC) | G-2 (onward) | Rules went back to 2020 eligibility |
| 5 | Nonrefundable Credits (COD) | G-8 through G-9 | Use table G-10 |
| **Advanced Scenario 3: Jenny Smith** | | | |
| ***Tax Topic*** | | ***Page # in 4012*** | ***Notes*** |
| 6 | Health Savings Account (HSA) | See Note | Refer to Pub. 4491 page 17-10  through 17-13  This resource is good to review: **vitaresources.net/hsa.html** |
| 7 | Health Savings Account (HSA) | E-7 | Make note of age |
| 8 | Health Savings Account (HSA) | See Note | Refer to Pub. 4491  page 17-12 |
| **Advanced Scenario 4: Alice Adams** | | | |
| ***Tax Topic*** | | ***Page # in 4012*** | ***Notes*** |
| 9 | Dependents | C-1 through C-5 | Read overview, go in order, and look closely at C-2 |
| 10 | Earned Income Credit | I-2 through I-3 | Also: Pub. 4491 page vi  Rules went back to 2020-with exception |
| **Advanced Scenario 5: Ellen Black** | | | |
| ***Tax Topic*** | | ***Page # in 4012*** | ***Notes*** |
| 11 | Deductions | See Note | Pub. 4491 page 20-7 through 20-10 |
| 12 | Deductions | F-12 | Read note in box 1  Also Pub. 4491-page 20-11 |
| **Advanced Scenario 6: John Ward** | | | |
| ***Tax Topic*** | | ***Page # in 4012*** | ***Notes*** |
| 13 | Education Credit | J-6 through J-8 | Also see Pub. 4491 section 22 |
| 14 | Earned Income Credit | I-2 through I-3 |  |
| **Advanced Scenario 7: Robert and Emily Lincoln**   * School supplies: Look in Pub. 4012 (E-4) to see what the requirements are and the maximum benefit amount * 1099R (2A blank and taxable amount not determined box check) See D-34 through D-37. Also refer to vitaresources.net/income scroll down to calculating taxable portion of retirement distribution * Cancellation of Debt: Pub. 4012 D-60 through D-62 * Gambling Winnings and Losses: Pub. 4012 D-53 and Pub. 4491 20-11 * Higher Education Expenses: Pub. 4012 (Section J)   Use the TaxSlayer Practice Lab to prepare the tax return. The summary print view of the 1040 may not be correct. Take the action to print the return as a PDF to see the 1040. | | | |
| ***Tax Topic*** | | ***Page # in 4012*** | ***Notes*** |
| 15 | Pension (taxable portion) | D-34 through D-37 | See your 1040 Line 5b |
| 16 | Social Security (taxable portion) |  | See your 1040 Line 6-compare 6a to 6b |
| 17 | Other Income (Schedule 1) |  | See your Schedule 1 (Line 10) which also carries to 1040 Line 8 |
| 18 | Adjustments (Education Expenses) | E-4 | See your 1040 Schedule 1 (Line 11) |
| 19 | Deductions (Standard Deduction) | F-1 through F-2 | See your 1040 Line 12. Use the decision tree on B-10 to select correct filing status |
| 20 | Education Credit | J-8 | Section J has everything you need to know |
| 21 | Credits | G-1 through G5 | Look at 1040 Line 19, Line 28, and Line 29 to see if there is a dollar amount present |
| 22 | Federal Tax Withholding |  | See your 1040 Line 25d |
| **Advanced Scenario 8: Joanne Oak**   * Brokerage Statement: See Pub. 4012 D-23 through D-26 * Self-Employment: reported income from cash, 1099-K & 1099-NEC, expenses & mileage. See Pub 4012 D-15 through D-22 or Read Pub. 4491 9-1 through 9-16. Tip: Are expenses reasonable, ordinary, and necessary to run the business? * Retirement: See Pub. 4012 H-4 through H-5 and Pub. 4491 page 11-12 * Education Expenses: See Pub. 4012 J-5 * Student Loan Interest: Pub. 4012 E-11   Use the TaxSlayer Practice Lab to prepare the tax return. The summary print view of the 1040 may not be correct. Take the action to print the return as a PDF to see the 1040. | | | |
| ***Tax Topic*** | | ***Page # in 4012*** | ***Notes*** |
| 23 | Income (Capital Gains) | D-23 through D-26 | Print your PDF-Look at Schedule D Line 15 |
| 24 | Income (Self-Employment) |  | Which expenses are reasonable, ordinary, and necessary to run the business |
| 25 | Adjustments (Student Loan Interest) | E-11 | Print your PDF-Look at 1040 Schedule 1 |
| 26 | Income (Self-Employment) | D-24 through D-25 | How many miles did you enter on Schedule C page 2? |
| 27 | Education Credit | J-5 | Print your PDF, Form 8863. What is on Line 19? |
| 28 | Other Taxes | H-4 through H-5 | Print the PDF-Look at 1040 Schedule 2-line 8 |
| 29 | Balance Due | K-17 |  |

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| **Advanced Scenario 9: Thomas Polk**  Use the TaxSlayer Practice Lab to prepare the tax return. The summary print view of the 1040 may not be correct. Take the action to print the return as a PDF to see the 1040. | | | |
| ***Tax Topic*** | | ***Page # in 4012*** | ***Notes*** |
| 30 | Filing Status | B-10 or B-11 through B-12 | Pick the best one that yields highest standard deduction |
| 31 | Adjusted Gross Income |  | Print PDF-Look at your 1040, Line 11 |
| 32 | Credits | G-1 through G-5 and H-8 | To learn about the Marketplace, see Pub. 4491 Section 26-1  1040, Schedule 3 Line 2  (child/dependent care)  1040, Schedule 3 Line 9  (Net premium tax credit) |
| 33 | Credit (Retirement Savers) |  | Print your PDF-Look at your 1040, Schedule 3, Line 4 |
| 34 | Credits (Premium Tax Credit) |  | Look at your 1040, Form 8962 Line 25  Also found on the 1095A |
| 35 | Credits (Child and Dependent Care) |  | Print your PDF-Look at Schedule 3  Where is the credit reporting? |

11/19/2022: This study guide was created by Mary Meador of United Way of Lee, Hendry, and Glades and shared with other VITA programs. Changes or updates to the study guides will be posted at vitaresources.net/studyguides.html. There are a lot of resources found on vitaresources.net