

## Taxpayer: David Miller

## Advanced

Note: When entering Social Security numbers (SSNs) or Employer Identification Numbers (EINs), replace the Xs with any four digits of your choice. YC=Your City, YS=Your State (put in any VA zip code)

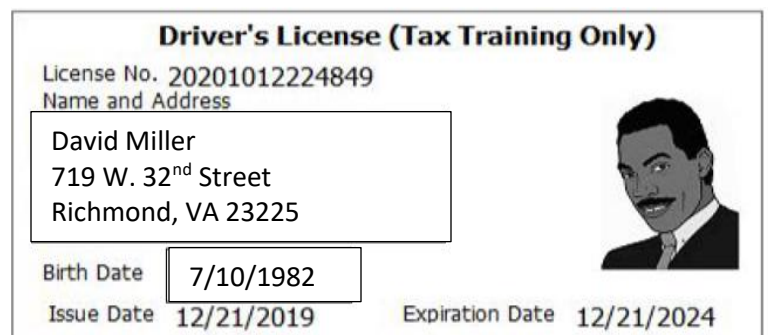
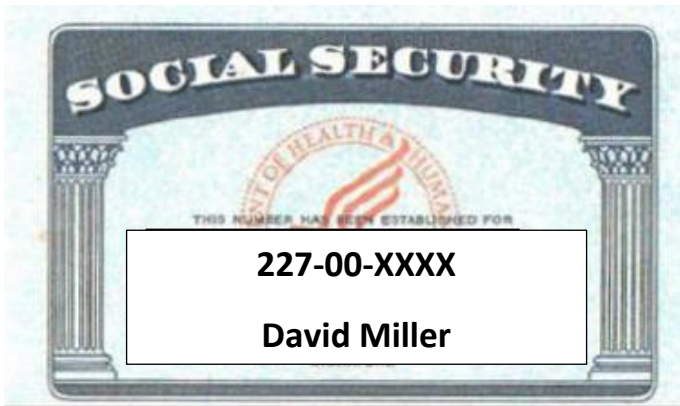
### Interview Notes


- David's divorce was finalized December 30, 2022.
- David began driving for The Driving Company on 8/1/2023. He has a 1099 K and a 1099 NEC from The Driving Company as well as a summary of expenses.
- He uses business code 485300
- He has receipts for the following expenses:
  - Tolls: \$500
  - Miscellaneous Fees \$123
  - Airport and City Fees: \$48
  - Booking Fees: \$36
- David also wants to know if he can deduct the full amount of his cell phone bill of \$1200 because he uses his phone for business. During the interview David clarifies that he only uses the phone 50% of the time for work purposes.
- David reports that his business miles are 2,432 for 2023, 148 are commuting miles and 7,652 are personal miles.

**NOTE FROM UNITED WAY 12/6/2023: As of right now the Practice Lab is not updated to be able to calculate the mileage correctly. For 2023 the mileage rate is 65.5 cents per mile. However, the set up in TaxSlayer is from Tax Year 2022 where the mileage rate was different and broken down in two increments. Put all business miles after 6/30.**

- Raymond doesn't have enough to itemize this year and will take the standard deduction.
- Raymond had no health insurance in 2023.

NOTE: For Practice Problems and the test, you do not need to visit the E-File section which is where you will indicate whether the refund will be issued via paper check or direct deposit and input bank account information.



|  |  |  |   |   |                  |
|--|--|--|---|---|------------------|
| a Employee's social security number<br><b>227-00-XXXX</b>  |  | Safe, accurate, FAST! Use                              |   | Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a> |                  |
| b Employer identification number (EIN)<br><b>34-800XXXX</b>  |  | 1 Wages, tips, other compensation<br><b>17,650.00</b>  | 2 Federal income tax withheld<br><b>1,760.00</b>  |   |                  |
| c Employer's name, address, and ZIP code<br><b>PARKER INDUSTRIES<br/>8009 PIKE CIRCLE<br/>YOUR CITY, STATE ZIP</b> |  | 3 Social security wages<br><b>17,650.00</b>  | 4 Social security tax withheld<br><b>1,094.30</b> |   |                  |
|  |  | 5 Medicare wages and tips<br><b>17,650.00</b>  | 6 Medicare tax withheld<br><b>225.93</b>          |   |                  |
|  |  | 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.  |  | 11 Nonqualified plans  |   | 12a See instructions for box 12   |                  |
| David Miller<br>719 W. 32 <sup>nd</sup> Street<br>Richmond, VA 23225   |  | 13 Statutory employee Retirement plan Third-party sick pay<br><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<br><b>YS 34-800XXXX</b>  | 16 State wages, tips, etc.<br><b>17,650.00</b> | 17 State income tax<br><b>300.00</b>   | 18 Local wages, tips, etc.                        | 19 Local income tax   | 20 Locality name |

Form **W-2** Wage and Tax Statement  
 Copy B—To Be Filed With Employee's FEDERAL Tax Return.  
 This information is being furnished to the Internal Revenue Service.

**2023**

Department of the Treasury—Internal Revenue Service

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|  |  |  |
|--|--|--|
| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><b>The Driving Company<br/>123 Car Street<br/>San Francisco, CA 94016</b> |  | OMB No. 1545-0116<br>Form <b>1099-NEC</b><br>(Rev. January 2022)<br>For calendar year<br><b>2023</b> |
|--|--|--|

**Nonemployee Compensation**

|   |  |  |  |
|---|--|--|--|
| PAYER'S TIN<br><b>12-800XXXX</b>  | RECIPIENT'S TIN<br><b>227-00-XXXX</b>    | 1 Nonemployee compensation<br><b>\$ 1,000</b>  | <b>Copy C<br/>For Payer</b><br><br>For Privacy Act and Paperwork Reduction Act Notice, see the current General Instructions for Certain Information Returns. |
| RECIPIENT'S name<br><b>David Miller</b>   |  | 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.)<br><b>719 W. 32nd Street</b>                                      |  | 3  |  |
| City or town, state or province, country, and ZIP or foreign postal code<br><b>Richmond, VA 23225</b> |  | 4 Federal income tax withheld<br><b>\$</b>   |  |
| Account number (see instructions)   | 2nd TIN not.<br><input type="checkbox"/> | 5 State tax withheld<br><b>\$</b>  |  |
|   |  | 6 State/Payer's state no.  | 7 State income<br><b>\$</b>  |

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|  |  |  |  |   |
|--|--|--|--|---|
| FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.<br><br><b>The Driving Company</b><br>123 Car Street<br>San Francisco, CA 94016                             |  | FILER'S TIN<br><b>227-00-XXXX</b>  | OMB No. 1545-2205                          |   |
|  |  | PAYEE'S TIN<br><b>12-800XXXX</b>   | Form <b>1099-K</b><br>(Rev. January 2022)  |   |
|  |  | 1a Gross amount of payment card/third party network transactions<br><b>\$ 6,200</b>  | For calendar year<br>2023                  |   |
| Check to indicate if FILER is a (an):<br>Payment settlement entity (PSE) <input checked="" type="checkbox"/><br>Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>                                  |  | Check to indicate transactions reported are:<br>Payment card <input type="checkbox"/><br>Third party network <input checked="" type="checkbox"/> |  | <b>Copy C<br/>For FILER</b><br><br>For Privacy Act and Paperwork Reduction Act Notice, see the <b>current General Instructions for Certain Information Returns.</b> |
|  |  | 1b Card Not Present transactions<br><b>\$</b>  | 2 Merchant category code                   |   |
| PAYEE'S name<br><br><b>David Miller</b><br><br>Street address (including apt. no.)<br><br><b>719 W. 32nd Street</b><br><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>Richmond, VA 23225</b> |  | 3 Number of payment transactions<br><b>250</b>   | 4 Federal income tax withheld<br><b>\$</b> |   |
|  |  | 5a January<br><b>\$</b>  | 5b February<br><b>\$</b>                   |   |
| PSE'S name and telephone number  |  | 5c March<br><b>\$</b>  | 5d April<br><b>\$</b>                      |   |
|  |  | 5e May<br><b>\$</b>  | 5f June<br><b>\$</b>                       |   |
| Account number (see instructions)  |  | 5g July<br><b>\$</b>   | 5h August<br><b>\$ 3,000</b>               |   |
|  |  | 5i September<br><b>\$ 1,000</b>  | 5j October<br><b>\$ 1,000</b>              |   |
| 2nd TIN not. <input type="checkbox"/>  |  | 5k November<br><b>\$ 1,000</b>   | 5l December<br><b>\$ 200</b>               |   |
|  |  | 6 State  | 7 State identification no.                 | 8 State income tax withheld<br><b>\$</b>  |
|  |  |  |  | <b>\$</b>   |

# Intake/Interview and Quality Review Sheet

**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](mailto: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<br>David   | M.I.                        | Last name<br>Miller  | Best contact number<br>804-751-0280 | Are you a U.S. citizen?<br><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?<br><input type="checkbox"/> Yes <input type="checkbox"/> No     |
| 3. Mailing address<br>719 West 32nd Street  | Apt #                       | City<br>Richmond   | State<br>VA                         | ZIP code<br>23225  |
| 4. Your Date of Birth<br>7/10/1982  | 5. Your job title<br>Driver | 6. Last year, were you:<br>a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>b. Totally and permanently disabled <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:<br>a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No<br>b. Totally and permanently disabled <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, 2023, 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 2023?  Yes  No

Divorced b. Did you live with your spouse during any part of the last six months of 2023?  Yes  No

Legally Separated Date of final decree 12/30/2022

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 12/31/23 (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)                                       |  |  |  |  |   |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |
|  |                          |   |   |                     |  |  |                                      |   |  |  |  |  |   |

## 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) <b>If yes, how many jobs did you have last year?</b> <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 checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. (A) Cash/check/digital assets, 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, digital assets 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, digital assets, 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"/> Roth IRA (B) <input type="checkbox"/> 401K (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)<br><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 checked="" type="checkbox"/> | <input 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]   |

**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
- 7. Would you like information on how to vote and/or how to register to vote?  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.**

- 8. 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
- 9. Would you say you can read a newspaper or book in English?  Very well  Well  Not well  Not at all  Prefer not to answer
- 10. Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
- 11. Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
- 12. Your race?
  - American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
- 13. 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
- 14. Your ethnicity?  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer
- 15. Your spouse's ethnicity?  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  No spouse

Additional comments

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**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