



# 4695 (PR)

## VITA/TCE Puerto Rico Volunteer Test

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

**2011 RETURNS**



Take the VITA/TCE course online at [www.irs.gov](http://www.irs.gov) (keyword: Link and Learn Taxes) with online testing, immediate scoring, feedback and more. Gain experience by using the Electronic Software Practice Lab!

### How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491X, VITA/TCE Training Supplement mid-December. To access this publication, in the upper right hand corner of [www.irs.gov](http://www.irs.gov), type in "Pub 4491X" in the search field.

During the tax season Volunteer Tax Alerts will be issued periodically. Type "volunteer alerts", in the search field to access all tax alerts.



### Volunteer Standards of Conduct

#### VITA/TCE Programs

The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

All VITA/TCE volunteers must complete the Volunteer Standards of Conduct Training and sign Form 13615, Volunteer Standards of Conduct Agreement prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, and VITA/TCE tax law instructors must certify in tax law prior to signing this form. This form is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity and signs the form.

As a volunteer participant in the VITA/TCE Programs, I will:

- 1) Follow the Quality Site Requirements (QSR).
- 2) Not accept payment or solicit donations for federal or state tax return preparation.
- 3) Not solicit business from taxpayers I assist or use the knowledge I gained (their information) about them for any direct or indirect personal benefit for me or any other specific individual.
- 4) Not knowingly prepare false returns.
- 5) Not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct deemed to have a negative effect on the VITA/TCE Programs.
- 6) Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Removal from the VITA/TCE Programs and inclusion on volunteer registry;
- Deactivation of your Partner's VITA/TCE EFIN (electronic ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information;
- Termination of the sponsoring organizations partnership with IRS;
- Termination of sponsoring organization grant funds; and
- Subjection to criminal investigations.

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### Confidentiality Statement:

**All tax information you receive from taxpayers in your VOLUNTEER capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.**



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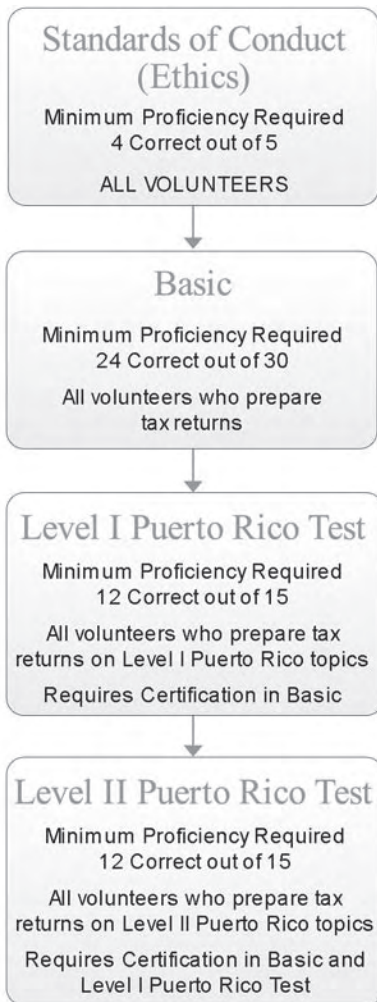
**Test Instructions**

This is an open-book test. You may use Publication 4696(PR), Puerto Rico Resource Guide, and any other materials that you will use as a volunteer. Please complete the test on your own. **You should round all fractions to four decimal places.**

There are **two** levels for the Puerto Rico course and test – **Level I PR** and **Level II PR**. A list of topics for each level is outlined below in the **Test Contents** chart.

It is recommended that you use the **Practice Lab** (explained later) in Link & Learn Taxes to prepare the tax returns for the test scenarios. You can answer the test questions in the test booklet and then enter your answers on the Link & Learn Taxes online volunteer certification test. Be sure to read each question carefully before you enter your answer online. Online test scoring is immediate. You may take the volunteer certification test by using the Link & Learn Taxes e-learning application at <http://www.irs.gov/app/vita/index.jsp> or at [www.irs.gov](http://www.irs.gov), using the keyword search: Link and Learn Taxes.

To participate in the VITA/TCE program:



- **NEW** The Standards of Conduct certification is required for all volunteers.
- Basic certification is required for all volunteers who answer tax law questions, prepare returns, or transmit returns.
- Volunteers may proceed to **Puerto Rico Level I** after certification in Basic.
- Volunteers may proceed to **Puerto Rico Level II** after certification in Puerto Rico Level I.
- Each test must be passed with a minimum score of **80%**.
- If you do not achieve passing score of at least 80%, you should discuss this with your instructor or the Site Coordinator.

Test Contents	Certification
Filing Requirements	Level I
Source of Income	Level I
Standard Deduction	Level I
Additional Child Tax Credit	Level I
Adjustments to Income	Level II
Itemized Deductions	Level II
Social Security Benefits	Level II
Foreign Tax Credit	Level II
Self Employment Tax	Level II

## Resources to Help You Successfully Complete Your Certification

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### Puerto Rico Resource Guide

Puerto Rico Resource Guide – Publication 4696(PR) provides worksheets, charts, credit eligibility rules, information, and TaxWise® software guidance. Always take Publication 4696(PR) to the VITA/TCE tax preparation site. It is a key reference used during the certification and return preparation processes.

### Practice Lab

The **Practice Lab** is a tool available through Link & Learn Taxes at [www.irs.gov](http://www.irs.gov). The Practice Lab is 2011 tax preparation software (TaxWise Online) developed for VITA/TCE volunteers. There will be a **Practice Lab** link included in each course. Access the Practice Lab with a universal password for all VITA/TCE volunteers, provided by your instructor or the IRS representative for the volunteer program. Next, you will need to enter an email address and a ZIP code for a **User ID**. Once you have created your User ID, save it. Any returns you create for training will be linked to this User ID. **The Practice Lab is for training purposes only.** When using the Practice Lab to complete return scenarios, use your User ID for the Xs in the social security numbers and employer identification numbers.

### 2011 Tax Tables, Worksheets, and Blank Tax Forms

**NEW** Tax tables, worksheets, and blank forms are no longer included in the VITA/TCE training products. They are available for download from the Internet by going to [www.irs.gov](http://www.irs.gov).

- Form 1040, U.S. Individual Income Tax Return, and Instructions
- Form 1040-PR, Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico), and Instructions
- Form 1116, Foreign Tax Credit
- Form 8812, Additional Child Tax Credit
- Publication 575, which includes the Simplified Method Worksheet
- Publication 915, Worksheet 1: Figuring Your Taxable Benefits (social security benefits)
- Publication 972, Child Tax Credit
- Publication 1321, Special Instructions For Bona Fide Residents Of Puerto Rico Who Must File A U.S. Individual Income Tax Return

### Certification

Certification is required for all volunteers who prepare or review tax returns in the VITA/TCE program. There is no retest for this course. If you do not pass the test, please work with your Site Coordinator to determine if you can provide volunteer assistance.

## Consolidated Answer Sheet

The preferred method for certification is Link & Learn Taxes. If you are unable to access the test on Link & Learn Taxes, use the consolidated answer sheet to record your test answers. After you have recorded your answers and filled in the information on the Test Answer Sheet, tear the sheet out and give it to your instructor or Site Coordinator for grading.

## Volunteer Agreement

**NEW** All volunteers will need to complete the Volunteer Standards of Conduct Training and pass the test for this training. This is a prerequisite to all other courses.

Volunteers will need to complete two volunteer agreements. Form 13615 provides the information related to the Standards of Conduct and the Basic certifications. Form 13615(PR) provides the information for the Puerto Rico Levels of certification. Be sure to follow these steps to access both volunteer agreements:

1. Once volunteers successfully pass the Standards of Conduct test and the Basic test, they should print a copy of Form 13615 from the online test site. (Note: Volunteers will not be able to go back later and access Form 13615.)
2. After completing certification for the Puerto Rico courses, volunteers will also need to print a copy of the Puerto Rico Volunteer Agreement, Form 13615(PR). For those who certify on Link & Learn Taxes, there is a link to the volunteer agreement that volunteers can save and print.

# Test Answer Sheet Publication 4695(PR)

Name \_\_\_\_\_

Fax \_\_\_\_\_ Telephone \_\_\_\_\_

Record all your answers on this tear-out page. Your instructor will tell you where to send your Test Answer Sheet for grading. Be sure to complete and sign Form 13615 (PR), Volunteer Agreement.

### Privacy 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.

Question	Answer	Question	Answer
<b>Level I PR</b>		<b>Level II PR</b>	
1.1	_____	2.1	_____
1.2	_____	2.2	_____
1.3	_____	2.3	_____
1.4	_____	2.4	_____
1.5	_____	2.5	_____
1.6	_____	2.6	_____
1.7	_____	2.7	_____
1.8	_____	2.8	_____
1.9	_____	2.9	_____
1.10	_____	2.10	_____
1.11	_____	2.11	_____
1.12	_____	2.12	_____
1.13	_____	2.13	_____
1.14	_____	2.14	_____
1.15	_____	2.15	_____
Total Answers Correct: _____		Total Answers Correct: _____	
Total Questions: 15		Total Questions: 15	
<b>Passing Score: 12 of 15</b>		<b>Passing Score: 12 of 15</b>	

# Hoja de contestaciones del examen Publicación 4695(PR)

Nombre \_\_\_\_\_

Fax \_\_\_\_\_ Teléfono \_\_\_\_\_

Registre todas sus contestaciones y desprenda la hoja. Su Facilitador le dirá a usted donde enviar su Hoja de contestaciones para ser corregida. Asegurese de completar y firmar la Forma 13615 (PR), "Volunteer Agreement".

### Aviso de la Ley de Información Confidencial-

La Ley de Información Confidencial del 1974, requiere que cuando pedimos la información le digamos nuestro derecho legal de pedir dicha información, porqué estamos pidiéndola, y cómo será utilizada. También debemos decirle qué podría suceder si no la recibimos, y si su respuesta es voluntaria, requerida para obtener un beneficio, u obligatoria.

Nuestro derecho legal de pedir la información es 5 U.S.C. 301.

Estamos pidiendo esta información para asistimos en comunicarnos con usted concerniente a su interés y/o participación en la preparación voluntaria del impuesto en el programa de voluntarios de IRS. La información que usted proporciona se puede proveer a los otros que coordinan las actividades y el proveer el personal voluntario en la preparación de la declaración de impuestos en los lugares donde se conducen actividades de acercamiento. La información también se puede utilizar para establecer el control eficaz, enviar correspondencia y para reconocer a los voluntarios.

Su respuesta es voluntaria. Sin embargo, si usted no proporciona la información solicitada, el IRS no va a poder utilizar su ayuda en estos programas.

Pregunta	Contestación	Pregunta	Contestación
<b>Level I PR</b>		<b>Level II PR</b>	
1.1	_____	2.1	_____
1.2	_____	2.2	_____
1.3	_____	2.3	_____
1.4	_____	2.4	_____
1.5	_____	2.5	_____
1.6	_____	2.6	_____
1.7	_____	2.7	_____
1.8	_____	2.8	_____
1.9	_____	2.9	_____
1.10	_____	2.10	_____
1.11	_____	2.11	_____
1.12	_____	2.12	_____
1.13	_____	2.13	_____
1.14	_____	2.14	_____
1.15	_____	2.15	_____
Total contestaciones Correctas: _____		Total contestaciones Correctas: _____	
Preguntas totales: 15		Preguntas totales: 15	
<b>Puntuación para aprobar: 12 of 15</b>		<b>Puntuación para aprobar: 12 of 15</b>	

La misión del Programa Voluntario de Preparación de Planillas es proveer ayuda básica libre de costo a clientes elegibles. Para establecer la máxima confianza del público, los voluntarios tienen la responsabilidad de proveer un servicio de alta calidad y de mantener los más altos estándares éticos.

**Instrucciones:** Todos los voluntarios en el programa VITA/TCE (Remunerado o No - Remunerado) tienen que completar el Adiestramiento de Estándares de Conducta y firmar la Forma 13615(PR) - Acuerdo Voluntario antes de trabajar en cualquier Centro VITA/TCE. Además, preparadores de planilla, revisores de calidad y los instructores de VITA/TCE tienen que estar certificados en ley contributiva antes de firmar esta forma. Esta forma no es válida hasta que el coordinador del centro, socio patrocinador, instructor o representante del IRS confirmen la identidad del voluntario y firmen la forma.

**Estándares de Conducta:** Como voluntario del programa VITA/TCE, usted tiene que:

- |   |  |
|---|--|
| 1) Seguir los Requisitos de Calidad del Centro.   | 4) Negarse a preparar planillas falsas.  |
| 2) Rehusar cualquier pago y no solicitar donaciones por la preparación de la planilla federal o estatal.  | 5) Evadir participar en actos criminales, infames, fraudulentos, conducta vergonzosa o cualquier otra conducta que tenga un efecto negativo en el programa VITA/TCE. |
| 3) Evitar solicitar negocio de los contribuyentes que usted asiste y no utilice la información recibida para ningún beneficio personal directo o indirecto para usted o cualquier otro individuo. | 6) Tratar a todos los contribuyentes de una manera profesional, cortés y con respeto.  |

El incumplimiento de éstos estándares pudieran resultar en, pero no estarían limitados a lo siguiente:

- Eliminarlo de todos los programas VITA/TCE y quitarle el privilegio de participar en un futuro del registro de voluntarios del IRS.
- Desactivar su número de radicación electrónica (EFIN) y su patrocinio como socio de un centro VITA/TCE.
- Remover todos los productos del IRS, materiales, equipo prestado, y la información de los contribuyentes de su centro.
- Terminar la relación como patrocinador de los programas del IRS.
- Eliminar los fondos subvencionados por el IRS a sus socios patrocinadores.
- Referir sus actos de conducta para una posible investigación criminal por parte de TIGTA.

**Impacto al Contribuyente:** La confianza del contribuyente en el IRS y en las organizaciones auspiciadoras locales se ponen en peligro cuando no se siguen los estándares éticos. Someter impuestos fraudulentos e incluir ingresos, créditos o deducciones incorrectas puede resultar en muchos años de interacción con el IRS según el contribuyente trata de pagar la contribución adicional más los intereses y penalidades. Estos actos pueden resultar en una carga extrema para el contribuyente cuando trata de resolver los errores en sus impuestos.

**Protección para los Voluntarios:** El Acta de Protección de los Voluntarios generalmente ampara a los voluntarios no remunerados de responsabilidad por actos u omisiones que ocurran mientras actúen dentro de los parámetros de sus responsabilidades en el momento que ocurrieron. El Acta no protege por daños causados por razón de conducta negligente, actos criminales o flagrante indiferencia a los derechos y seguridad de un individuo perjudicado por el voluntario.

Para información adicional sobre los estándares éticos, favor de referirse a la Publicación 4299: "Privacy, Confidentiality, & the Volunteer Standards of Conduct -- A Public Trust.



**Voluntario:**

Al firmar esta forma declaro que he completado el adiestramiento sobre los estándares de conducta de los voluntarios, y que he leído, entendido, y cumpliré con los estándares de conducta de los voluntarios. Además, doy mi consentimiento para que la organización auspiciadora lleve a cabo una investigación de mis antecedentes según entienda necesario.

Nombre del Voluntario (letra de imprenta)	Posición
Dirección electrónica	Número de Teléfono
Ciudad, Estado, Zip Code	Número de años como voluntario (incluyendo este año)
Organización Patrocinadora/ Nombre del Centro	Fecha

**Privacidad**—El Acta de Privacidad de 1974 requiere que cuando se solicite información se comunique nuestro derecho legal de solicitar la información, porqué estamos solicitando la misma, y cómo será utilizada. Debemos también decir qué podría suceder si no recibimos la información y si su respuesta es voluntaria, requerida para obtener un beneficio, o mandatorio.

Nuestro derecho legal de pedir la información es 5 U.S.C. 301. Estamos pidiendo esta información de modo que nos ayude a contactarlo en cuanto a su interés y/o participación en los programas voluntarios de educación y preparación de impuesto del IRS. La información que usted proporciona se le puede facilitar a quienes coordinen actividades, manejen los centros de preparación de impuestos y actividades de educación. La información también puede ser utilizada para establecer controles efectivos, para enviar correspondencia y para reconocer a voluntarios. Sin embargo, si usted no proporciona la información solicitada, podría resultar en que el IRS no pueda utilizar su ayuda en estos programas.

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**(Partner Use Only)**

**Coordinadores de Centros, Organizaciones Patrocinadoras, Instructores, IRS:**

Al firmar esta forma, declaro que he verificado las certificaciones requeridas y la identificación para este(a) voluntario(a) antes de permitirle hacer trabajo voluntario en un Centro VITA/TCE.

Niveles de Certificación de los Voluntarios			Voluntario No-Aprobado
	Nivel I	Nivel II	
Prueba de Certificación			
Añada la letra "P" para todas las puntuaciones del examen			
	Imprima el nombre y título del oficial autorizado	Firma y fecha del oficial autorizado	



## 2011 Level I Puerto Rico Test

The first five questions are designed to measure key competencies related to figuring the allowable portion of standard deductions to U.S. income. They also encourage use of your research tools. Read each scenario carefully and use your reference materials (Puerto Rico Resource Guide) to answer the questions. **Round all fractions to four decimal places.**

Using your resource materials, answer the following questions:

- 1.1** Alex was a resident of Puerto Rico during 2011. He is single and under 65 years of age. He works as a U.S. government employee and his salary was \$28,000. He also received income of \$5,000 from Puerto Rico sources.

What is the standard deduction that Alex can claim?

- a. \$4,836
- b. \$4,921
- c. \$5,800
- d. \$7,250

- 1.2** Angel and Carmen were residents of Puerto Rico in 2011. They are under age 65 and file a joint return. Angel works for the government of Puerto Rico and Carmen for the U.S. government in Puerto Rico. Their salaries were \$15,000 and \$20,000, respectively.

What is Angel and Carmen's standard deduction?

- a. \$4,972
- b. \$6,628
- c. \$11,600
- d. \$12,750

- 1.3** Maria is 30 years old, single, and a resident of Puerto Rico during 2011. Maria informed you that she received the following sources of income: \$6,000 for a job she performed in the state of Florida; \$24,000 received from the federal government for services performed in Puerto Rico; she also received \$2,500 in interest from her savings account in Puerto Rico.

What is Maria's standard deduction?

- a. \$5,354
- b. \$5,800
- c. \$7,250
- d. \$8,500

- 1.4** Which tab in Publication 4696(PR), Puerto Rico Resource Guide, covers the rules for allocation of the standard deduction when the taxpayer has exempt Puerto Rican source income?
- a. Bona fide residents of Puerto Rico
  - b. Standard deduction
  - c. Adjustment to income
  - d. Itemized deductions
- 1.5** Which tab in Publication 4696(PR), Puerto Rico Resource Guide, explains and lists the factors determining source of income?
- a. Who must file
  - b. Foreign tax credit
  - c. Source rules for income
  - d. Adjustment to income

## Level I PR Test – Scenario 1: Clara Robles

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### Taxpayer Documents

- Completed Intake and Interview Sheet
- Form 499R-2W-2PR

### Interview Notes

- Clara is employed as a secretary
- Clara will file Head of Household
- Social security numbers: Clara Robles 133-XX-XXXX, Clarita Vega, daughter, 599-XX-XXXX, Sebastián Vega, son, 598-XX-XXXX, Lorenzo Vega, son, 597-XX-XXXX

**Intake/Interview & Quality Review Sheet**

**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name <b>CLARA</b>		M. I.	Last Name <b>ROBLES</b>		Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name		M. I.	Last Name		Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address <b>COND LOS NARANJALES EDIFICIO D</b>			Apt# <b>26</b>	City <b>CAROLINA</b>	State <b>PR</b>	Zip Code <b>00985</b>
4. Contact Information Phone: <b>787-622-3333</b> Cell Phone: <b>787-272-1111</b> E-mail:						
5. Your Date of Birth <b>08/08/1969</b>		6. Your Job Title <b>SECRETARY</b>		7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth		10. Spouse's Job Title		11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure						

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: **09/15/2008**
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>CLARITA VEGA</b>	<b>05/15/01</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>
<b>SEBASTIAN VEGA</b>	<b>02/12/99</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>
<b>LORENZO VEGA</b>	<b>04/12/97</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

**Part V. Life Events – In 2011 Did you (or your spouse):**

**Yes No Unsure**

1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**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

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX)

2

**091100**

**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

1. Nombre - First Name <b>CLARA</b>		3. Núm. Seguro Social Social Security No. <b>133-XX-XXXX</b>	9. Sueldos - Wages <b>33,900.00</b>	20. Total Sueldos Seguro Social Social Security Wages <b>33,900.00</b>
Apellido(s) - Surname(s) <b>ROBLES</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>66-2XXXXXX</b>	10. Comisiones - Commissions	21. Seguro Social Retenido Social Security Tax Withheld <b>1,423.80</b>
Dirección Postal del Empleado - Employee's Mailing Address <b>COND LOS NARANJALES EDIFICIO D APT 26 CAROLINA PR 00985</b>		5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension Día ____ Mes ____ Año ____ Day ____ Month ____ Year ____	11. Concesiones - Allowances	22. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>33,900.00</b>
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>DEPARTAMENTO DE CARRETERAS PO BOX 100 SAN JUAN PR 00926</b>		6. Costo de Pensión o Anualidad Cost of Pension or Annuity	12. Propinas - Tips	23. Contrib. Medicare Retenida Medicare Tax Withheld <b>491.55</b>
Número de Teléfono del Patrono Employer's Telephone Number		7. Costo de cubierta de salud auspiciada por el patrono - Cost of employer- sponsored health coverage	13. Total = 9 + 10 + 11 + 12 <b>33,900.00</b>	24. Propinas Seguro Social Social Security Tips
Fecha Cese de Operaciones: Día ____ Mes ____ Año ____ Cease of Operations Date: Day ____ Month ____ Year ____		8. Donativos Charitable Contributions	14. Gastos Reembolsados Reimbursed Expenses	25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips
Número Control - Control Number		Copia B para Planilla del Empleado Copy B for Employee's Tax Return  Año: <b>2011</b> Year:		26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips
Instrucciones al dorso - Instructions on back				

Conservación: Diez (10) años a partir de la fecha de radicación en el Negociado de Procesamiento de Planillas.  
Retention: Ten (10) years from the filing date in the Returns Processing Bureau.

## Level I PR Test – Scenario 1 Test Questions

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Based on the information provided by Clara Robles, complete Form 1040-PR and the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. If you are using the Link & Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- 1.6** What is the amount of the additional child tax credit?
- a. \$492
  - b. \$1,000
  - c. \$1,915
  - d. \$3,000
- 1.7** The number of qualifying children figured on Form 1040-PR is:
- a. 0
  - b. 2
  - c. 3
  - d. 5
- 1.8** The amount of income derived from sources within Puerto Rico is:
- a. \$0
  - b. \$31,984
  - c. \$33,900
  - d. \$35,815
- 1.9** Clara wants to direct deposit her refund into two different accounts. What form needs to be completed?
- a. Form 8812
  - b. Form 8879
  - c. Form 8888
  - d. Form 2441
- 1.10** How many children must taxpayers have to qualify for the additional child tax credit if they only have exempt income under Internal Revenue Code "IRC" 933?
- a. Three or more children under 17
  - b. Two children over age 17
  - c. Two children under age 13
  - d. One child



## Level I PR Test – Scenario 2: Jumacao Ponce and Maga Cedro

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### Taxpayer Documents

- Completed Intake and Interview Sheet
- Forms 499R-2W-2PR

### Interview Notes

- Jumacao Ponce and Maga Cedro are married. Both work for the Commonwealth of Puerto Rico. They are bona fide residents of Puerto Rico.
- Jumacao and Maga's SSNs are 581-XX-XXXX and 582-XX-XXXX, respectively.
- Jumacao is a teacher for the Department of Education; his wages for this year were \$29,500.
- His contributions for social security and Medicare were \$0 and \$427.75, respectively.
- Maga is a secretary for the Puerto Rico Tourism office; her wages for this year were \$19,300.
- Her contribution for social security and Medicare were \$810.60 and \$279.85, respectively.
- They have three qualified children under 17.

Name	Date of Birth	Relationship	Social Security Number
Santiago Ponce	3-12-2005	Son	583-XX-XXXX
Palmira Ponce	3-12-2005	Daughter	584-XX-XXXX
Isabela Ponce	4-15-1999	Daughter	585-XX-XXXX

**Intake/Interview & Quality Review Sheet**

**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name <b>JUMACAO</b>		M. I.	Last Name <b>PONCE</b>		Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name <b>MAGA</b>		M. I.	Last Name <b>CEDRO</b>		Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address <b>1763 EUGENIO MARIA DE HOSTOS ST</b>			Apt#	City <b>MAYAGUEZ</b>	State <b>PR</b>	Zip Code <b>00682</b>
4. Contact Information Phone: <b>787-268-5555</b> Cell Phone: _____ E-mail: _____						
5. Your Date of Birth <b>02/14/1970</b>		6. Your Job Title <b>TEACHER</b>		7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth <b>09/02/1968</b>		10. Spouse's Job Title <b>SECRETARY</b>		11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure						

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full- time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>SANTIAGO PONCE</b>	<b>03/12/05</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>
<b>PALMIRA PONCE</b>	<b>03/12/05</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>
<b>ISABELA PONCE</b>	<b>04/15/99</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

**Part V. Life Events – In 2011 Did you (or your spouse):**

**Yes No Unsure**

1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**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

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX)

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**091100**

**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

INFORMACION PARA EL DEPARTAMENTO DE HACIENDA  
DEPARTMENT OF THE TREASURY INFORMATION

INFORMACION PARA EL SEGURO SOCIAL  
SOCIAL SECURITY INFORMATION

1. Nombre - First Name  
**JUMACAO**

Apellido(s) - Surname(s)  
**PONCE**

Dirección Postal del Empleado - Employee's Mailing Address  
**1763 EUGENIO MARIA DE HOSTOS  
MAYAGUEZ PR 00682**

2. Nombre y Dirección Postal del Patrono  
Employer's Name and Mailing Address  
**DEPARTAMENTO DE EDUCATION  
PO BOX 1234  
MAYAGUEZ PR 00681**

Número de Teléfono del Patrono  
Employer's Telephone Number

Fecha Cese de Operaciones: Día Mes Año  
Cease of Operations Date: Day Month Year

Número Control - Control Number

3. Núm. Seguro Social Social Security No.  
**581-XX-XXXX**

4. Núm. de Ident. Patronal Employer Ident. No. (EIN)  
**67-1XXXXXX**

5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension  
Día Mes Año  
Day Month Year

6. Costo de Pensión o Anualidad Cost of Pension or Annuity

7. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage

8. Donativos Charitable Contributions

Copia B para Planilla del Empleado  
Copy B for Employee's Tax Return

Año: **2011**  
Year:

9. Sueldos - Wages  
**29,500.00**

10. Comisiones - Commissions

11. Concesiones - Allowances

12. Propinas - Tips

13. Total = 9 + 10 + 11 + 12  
**29,500.00**

14. Gastos Reembolsados Reimbursed Expenses

15. Cont. Retenida - Tax Withheld  
**2,655.00**

16. Fondo de Retiro Gubernamental Governmental Retirement Fund  
**2,065.00**

17. Aportaciones a Planes Cualific. Contributions to CODA PLANS

18. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004

19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Duplicate your Money Program

20. Total Sueldos Seguro Social Social Security Wages  
**0.00**

21. Seguro Social Retenido Social Security Tax Withheld  
**0.00**

22. Total Sueldos y Pro. Medicare Medicare Wages and Tips  
**29,500.00**

23. Contrib. Medicare Retenida Medicare Tax Withheld  
**427.75**

24. Propinas Seguro Social Social Security Tips

25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips

26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips

Instrucciones al dorso - Instructions on back

Conservación: Diez (10) años a partir de la fecha de radicación en el Negociado de Procesamiento de Planillas.  
Retention: Ten (10) years from the filing date in the Returns Processing Bureau.

**091100**

**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

INFORMACION PARA EL DEPARTAMENTO DE HACIENDA  
DEPARTMENT OF THE TREASURY INFORMATION

INFORMACION PARA EL SEGURO SOCIAL  
SOCIAL SECURITY INFORMATION

1. Nombre - First Name  
**MAGA**

Apellido(s) - Surname(s)  
**CEDRO**

Dirección Postal del Empleado - Employee's Mailing Address  
**1763 EUGENIO MARIA DE HOSTOS  
MAYAGUEZ PR 00682**

2. Nombre y Dirección Postal del Patrono  
Employer's Name and Mailing Address  
**TURISMO DE PUERTO RICO  
AVENIDA LAS MARIAS AA 100  
MAYAGUEZ PR 00680**

Número de Teléfono del Patrono  
Employer's Telephone Number

Fecha Cese de Operaciones: Día Mes Año  
Cease of Operations Date: Day Month Year

Número Control - Control Number

3. Núm. Seguro Social Social Security No.  
**582-XX-XXXX**

4. Núm. de Ident. Patronal Employer Ident. No. (EIN)  
**68-1XXXXXX**

5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension  
Día Mes Año  
Day Month Year

6. Costo de Pensión o Anualidad Cost of Pension or Annuity

7. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage

8. Donativos Charitable Contributions

Copia B para Planilla del Empleado  
Copy B for Employee's Tax Return

Año: **2011**  
Year:

9. Sueldos - Wages  
**19,300.00**

10. Comisiones - Commissions

11. Concesiones - Allowances

12. Propinas - Tips

13. Total = 9 + 10 + 11 + 12  
**19,300.00**

14. Gastos Reembolsados Reimbursed Expenses

15. Cont. Retenida - Tax Withheld  
**2,316.00**

16. Fondo de Retiro Gubernamental Governmental Retirement Fund  
**1,351.00**

17. Aportaciones a Planes Cualific. Contributions to CODA PLANS

18. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004

19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Duplicate your Money Program

20. Total Sueldos Seguro Social Social Security Wages  
**19,300.00**

21. Seguro Social Retenido Social Security Tax Withheld  
**810.60**

22. Total Sueldos y Pro. Medicare Medicare Wages and Tips  
**19,300.00**

23. Contrib. Medicare Retenida Medicare Tax Withheld  
**279.85**

24. Propinas Seguro Social Social Security Tips

25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips

26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips

Instrucciones al dorso - Instructions on back

Conservación: Diez (10) años a partir de la fecha de radicación en el Negociado de Procesamiento de Planillas.  
Retention: Ten (10) years from the filing date in the Returns Processing Bureau.

## Level I PR Test – Scenario 2 Test Questions

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Based on the information provided by Jumacao and Maga, complete Form 1040-PR and the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. If you are using the Link & Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- 1.11** What is the income derived from sources within Puerto Rico on Form 1040-PR Part II, line 1?
- a. \$0
  - b. \$24,050
  - c. \$29,500
  - d. \$48,800
- 1.12** How many dependents are eligible for the additional child tax credit?
- a. 0
  - b. 3
  - c. 4
  - d. 5
- 1.13** What is the maximum amount of additional child tax credit Jumacao and Maga would be entitled to receive?
- a. \$0
  - b. \$1,518
  - c. \$3,000
  - d. \$3,567
- 1.14** Which form should be completed by a bona fide resident of Puerto Rico to claim only the additional child tax credit?
- a. Form 1116
  - b. Form 8812
  - c. Form 1040-PR
  - d. Form 1040
- 1.15** What is the most advantageous filing status for Jumacao and Maga?
- a. Single
  - b. Married Filing Jointly
  - c. Married Filing Separately
  - d. Head of Household



The first five questions are designed to measure key competencies related to figuring the allowable portion of itemized deductions to U.S. income; calculate the pension for service performed partly in the U.S. and partly in Puerto Rico and computing the foreign tax credit and taxable portion of SSA benefits. Read each scenario carefully and use your reference materials (Puerto Rico Resource Guide) to answer the questions.

**Round all fractions to four decimal places.**

**2.1** Pedro and Gloria are both under age 65 and bona fide residents of Puerto Rico who file a joint return. Pedro had self-employed gross income of \$20,000; Gloria works for the federal government and her salary was \$30,000. They itemize the following deductions:

- Medical expenses (amount which exceeded 7.5% of the AGI): \$2,000
- Mortgage interest: \$4,000
- Charitable contributions: \$1,500

What is the amount of itemized deductions that can be claimed?

- a. \$2,000
- b. \$4,500
- c. \$6,000
- d. \$7,500

**2.2** Lucas, age 50, resident of Puerto Rico and single, is a self-employed musician. During 2011, his gross income was \$25,000 and he had deductible business expenses of \$5,000.

What amount should be shown in Lucas' Form 1040-PR, Part V, line 2?

- a. \$0
- b. \$5,000
- c. \$20,000
- d. \$25,000

- 2.3** In 2011, Miguel, 57 years old, was a resident of Puerto Rico and received \$36,000 from his civil service pension. The benefits of this pension are from 25 years as a federal employee; 10 years served in California and 15 years in Puerto Rico.

Which amount can Miguel claim on Form 1116 for his pension taxable to the U.S. from sources outside of the United States?

- a. \$0
- b. \$12,000
- c. \$21,600
- d. \$36,000

- 2.4** Jorge is single, 68 years old and received Form SSA-1099 for 2011, which shows benefits of \$9,000 in box 5. He also received the following income during 2011:

- Taxable pension from the government of Puerto Rico of \$18,000
- Salary of \$6,000 from a company in Puerto Rico
- Rental income of \$15,000 from property located in Puerto Rico

What amount of the social security benefit is subject to U.S. taxes?

- a. \$0
- b. \$7,650
- c. \$8,400
- d. \$9,000

- 2.5** When a taxpayer claims foreign tax credit for salaries earned in Puerto Rico, which category should be checked on Form 1116?

- a. Passive income
- b. General category income
- c. Shipping income
- d. Lump sum distributions

## Level II PR Test – Scenario 1: Violeta Palmas

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### Taxpayer Documents

- Completed Intake and Interview Sheet
- Form CSA 1099R
- Form SSA 1099

### Interview Notes

- Violeta is 72 and was born on April 2, 1939.
- Violeta's SSN is 123-XX-XXXX and her grandson Germán Piedras' SSN is 124-XX-XXXX.
- Her grandson, Germán, was born on March 30, 1999 and has lived with her for the last three years.
- Violeta pays the total cost of maintaining a home for herself and her grandson and provides all support for Germán.
- She does not want to contribute to the presidential election campaign.
- If a refund or balance is due, Violeta would like a direct deposit to or direct debit from her checking account 67890; routing number 021904512.
- Her address and SSN are correct on her Form 1099-R.
- Violeta is retired from the New York Education Retirement System; her services were performed in New York. She moved to Puerto Rico in 2002 and began receiving retirement benefits in 1997.
- Violeta started receiving social security benefits in 2001.



**Intake/Interview & Quality Review Sheet**

**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name <b>VIOLETA</b>		M. I.	Last Name <b>PALMAS</b>		Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name		M. I.	Last Name		Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address <b>1234 SAN JORGE ST</b>			Apt#	City <b>SAN JUAN</b>	State <b>PR</b>	Zip Code <b>00902</b>
4. Contact Information Phone: <b>787-622-1111</b> Cell Phone: <b>787-222-3456</b> E-mail:						
5. Your Date of Birth <b>04/02/1939</b>		6. Your Job Title <b>RETIRED</b>		7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth		10. Spouse's Job Title		11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure						

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?  
 Single  
 Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No  
 Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_  
 Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>GERMAN PIEDRAS</b>	<b>03/30/99</b>	<b>GRANDSON</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

**Part V. Life Events – In 2011 Did you (or your spouse):**

**Yes No Unsure**

1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**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

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX)


2

**PAID BY** OFFICE OF PERSONNEL MANAGEMENT  
 RETIREMENT SERVICES PROGRAM  
 P.O. BOX 45  
 BOYERS, PA 16017-0045

**STATEMENT OF ANNUITY PAID**  
 Copy B - File with Federal tax return

OMB No. 1545-0119  
 Form: 1099-R  
 Distributions From  
 Pensions, Annuities,  
 Retirement or Profit-  
 Sharing Plans, IRAs,  
 Insurance Contracts, etc.

Form CSA 1099R (Rev. 1/2009)  
 This information is being furnished to the  
 Department of Treasury - Internal Revenue Service

PAYER's Federal Identification <b>78-1XXXXXX</b>	Recipient's ID No. (Annuitant) <b>123-XX-XXXX</b>	Account number (Retirement Claim No.) <b>1048701</b>
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	<b>PAID TO</b>  <b>VIOLETA PALMAS</b> <b>1234 SAN JORGE ST.</b> <b>SAN JUAN, PR 00902</b>	
7. Distribution Code(s) <b>7-NONDISABILITY</b>		
9b. Total Employee Contributions		

	1. Gross distribution <b>29,870.00</b>
	2a. Taxable amount <b>29,000.00</b>
	4. Federal Income Tax Withheld <b>2,050.00</b>
State 1	10. State Income Tax Withheld
State 2	10. State Income Tax Withheld

To separate, tear on perforation

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**2011** • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
 • SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>VIOLETA PALMAS</b>	Box 2. Beneficiary's Social Security Number <b>123-XX-XXXX</b>
Box 3. Benefits Paid in 2011	Box 4. Benefits Repaid to SSA in 2011
Box 5. Net Benefits for 2011 (Box 3 minus Box 4) <b>13,557.00</b>	

<p>DESCRIPTION OF AMOUNT IN BOX 3</p> <p><b>Paid by check or direct deposit:</b></p> <p><b>Medicare Part B premiums deducted from your benefits:</b></p> <p><b>Medicare Prescription Drug premiums (Part D) deducted from your benefits:</b></p> <p><b>Total Additions:</b></p> <p><b>Benefits for 2011:</b></p>	<p>DESCRIPTION OF AMOUNT IN BOX 4</p> <p>Box 6. Voluntary Federal Income Tax Withholding</p> <p>Box 7. Address <b>1234 SAN JORGE ST.</b> <b>SAN JUAN, PR 00902</b></p> <p>Box 8. Claim Number (Use this number if you need to contact SSA)</p>
--	--

Draft as of May 15, 2011 - Subject to Change

Form SSA-1099-SM (1-2011)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

## Level II PR Test – Scenario 1 Test Questions

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Please complete Form 1040 and the child tax worksheet to answer the following questions. You are a volunteer at site S21014444. If you are using the Link & Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

- 2.6** What is the taxable portion of Violeta's pension?
- a. \$0
  - b. \$24,650
  - c. \$29,000
  - d. \$29,870
- 2.7** What is the maximum amount of the foreign tax credit that Violeta can claim?
- a. \$0
  - b. \$1,000
  - c. \$1,044
  - d. \$2,044
- 2.8** What is the amount of Violeta's standard deduction?
- a. \$3,700
  - b. \$5,800
  - c. \$8,500
  - d. \$9,950
- 2.9** Violeta's total tax on line 61 of Form 1040 is:
- a. \$0
  - b. \$100
  - c. \$1,000
  - d. \$1,044
- 2.10** Are Violeta's social security benefits taxable?
- a. Yes
  - b. No

## Level II PR Test – Scenario 2: Caguitas Rios and Mariana Ceiba

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### Taxpayer Documents

- Completed Intake and Interview Sheet
- Forms W-2 for Caguitas Rios and Mariana Ceiba

### Interview Notes

- Caguitas and Mariana are married, filing a joint return, and have two dependent children under the age of 17.
- The children qualify for claiming the child tax credit.
- The social security number for Caguitas is 134-XX-XXXX (date of birth: 09/23/1972) and for Mariana is 135-XX-XXXX (date of birth: 01/25/1970).
- They have a daughter, Laurel (date of birth: 05/13/2000; SSN is 583-XX-XXXX), and a son, Ausubo (date of birth: 02/15/1997; SSN is 584-XX-XXXX).
- They do not itemize deductions.
- The Puerto Rico tax liability for 2011 is \$2,700.

**Intake/Interview & Quality Review Sheet**

**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name <b>CAGUITAS</b>	M. I.	Last Name <b>RIOS</b>	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name <b>MARIANA</b>	M. I.	Last Name <b>CEIBA</b>	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address <b>VALLE VERDE 9087 GIRASOL ST</b>	Apt#	City <b>GUAYNABO</b>	State <b>PR</b>	Zip Code <b>00971</b>
4. Contact Information Phone: <b>787-272-5555</b> Cell Phone: <b>787-222-7777</b> E-mail:				
5. Your Date of Birth <b>09/23/1972</b>	6. Your Job Title <b>CUSTOMER SERVICE</b>	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth <b>01/25/1970</b>	10. Spouse's Job Title <b>NURSE</b>	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>LAUREL RIOS</b>	<b>05/13/00</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>
<b>AUSUBO RIOS</b>	<b>02/15/97</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

**Part V. Life Events – In 2011 Did you (or your spouse):**

**Yes No Unsure**

1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?


**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


Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX)

2

a Employee's social security number <b>134-XX-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) <b>74-1XXXXXX</b>		1 Wages, tips, other compensation <b>22,500.00</b>	2 Federal income tax withheld <b>300.00</b>			
c Employer's name, address, and ZIP code <b>DEPARTMENT OF THE TREASURY PO BOX 600 NEW ORLEANS LA 70160</b>		3 Social security wages <b>25,000.00</b>	4 Social security tax withheld <b>1,050.00</b>			
		5 Medicare wages and tips <b>25,000.00</b>	6 Medicare tax withheld <b>362.50</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 <b>CAGUITAS RIOS VALLE VERDE 9087 GIRASOL ST GUAYNABO PR 00971</b>		11 Nonqualified plans		12a See instructions for box 12 <b>D</b> <b>2,500.00</b>		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b			
		14 Other <b>NT HEALTH 1,170.00</b>		12c		
				12d		
f Employee's address and ZIP code						
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
<b>PR</b>	<b>74-1XXXXXX</b>	<b>23,670.00</b>	<b>2,100.00</b>			

Form **W-2** Wage and Tax Statement **2011** 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.

a Employee's social security number <b>135-XX-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) <b>75-1XXXXXX</b>		1 Wages, tips, other compensation <b>21,600.00</b>	2 Federal income tax withheld <b>400.00</b>			
c Employer's name, address, and ZIP code <b>VETERANS AFFAIRS 1610 WOODWARD ST AUSTIN TX 78772</b>		3 Social security wages <b>24,000.00</b>	4 Social security tax withheld <b>1,008.00</b>			
		5 Medicare wages and tips <b>24,000.00</b>	6 Medicare tax withheld <b>348.00</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 <b>MARIANA CEIBA VALLE VERDE 9087 GIRASOL ST GUAYNABO PR 00971</b>		11 Nonqualified plans		12a See instructions for box 12 <b>D</b> <b>2,400.00</b>		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b			
		14 Other <b>NT HEALTH 1,118.00</b>		12c		
				12d		
f Employee's address and ZIP code						
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
<b>PR</b>	<b>75-1XXXXXX</b>	<b>22,718.00</b>	<b>1,950.00</b>			

Form **W-2** Wage and Tax Statement **2011** 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.



## Level II PR Test – Scenario 2 Test Questions

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Complete the Form 1040, schedules, and worksheet based on the information provided by Caguitas and Mariana, complete Form 1040, the required forms and schedules to answer the following questions. You are a volunteer at site S21014444. If you are using the Link & Learn Taxes Practice Lab, complete the social security numbers and employer identification numbers by replacing the Xs with your User ID. In classroom situations, replace the Xs with the EFIN provided by your instructor.

**2.11** Caguitas and Mariana's total income shown on line 7 of Form 1040 is:

- a. \$44,100
- b. \$45,218
- c. \$46,388
- d. \$49,000

**2.12** The additional child tax credit amount on line 65 of Form 1040 is:

- a. \$0
- b. \$1,413
- c. \$2,000
- d. \$2,769

**2.13** The number of qualifying children for the additional child tax credit are:

- a. 0
- b. 2
- c. 4
- d. 5

**2.14** The total foreign taxes paid or accrued shown on line 8 of Form 1116 is:

- a. \$0
- b. \$700
- c. \$2,100
- d. \$2,700

**2.15** The amount of foreign tax credit shown on line 47 of Form 1040 is:

- a. \$0
- b. \$1,809
- c. \$2,400
- d. \$4,050



## Sección en Español – 2011 Level I Puerto Rico Examen

Las primeras cinco premisas estan diseñadas para medir competencias claves relacionadas con el cálculo de la deducción fija cuando hay ingreso exento. Además promueven la búsqueda de referencias disponibles. Lea cada premisa cuidadosamente y utilice sus materiales de referencia (Puerto Rico Resource Guide) para contestar las preguntas. **Redondee todas las fracciones a cuatro lugares decimales.**

- 1.1** Alex fue residente de Puerto Rico durante todo el año 2011, es soltero y menor de 65 años. Trabaja como empleado federal y sus ingresos de salarios fueron de \$28,000. Además, recibió ingresos de fuentes de Puerto Rico por \$5,000.

¿Qué cantidad puede Alex reclamar como deducción fija?

- a. \$4,836
- b. \$4,921
- c. \$5,800
- d. \$7,250

- 1.2** Angel y Carmen fueron residentes de Puerto Rico en 2011, son menores de 65 años y radican planilla en conjunto. Angel trabaja para el gobierno de Puerto Rico y Carmen para el gobierno federal en Puerto Rico, sus ingresos fueron \$15,000 y \$20,000, respectivamente.

¿Qué cantidad Angel y Carmen pueden reclamar como deducción fija?

- a. \$4,972
- b. \$6,628
- c. \$11,600
- d. \$12,750

- 1.3** Maria tiene 30 años, es soltera y residente de Puerto Rico durante el 2011. Maria le informa que recibió los siguientes ingresos: \$6,000 por un trabajo que realizó en el estado de la Florida; \$24,000 que devengó en Puerto Rico como empleado federal; además recibió \$2,500 por concepto de intereses de una cuenta de ahorros que tiene en un banco en Puerto Rico.

¿Qué cantidad puede Maria reclamar como deducción fija?

- a. \$5,354
- b. \$5,800
- c. \$7,250
- d. \$8,500

- 1.4** ¿Qué sección de la Publicación 4696(PR), Puerto Rico Resource Guide, explica las reglas para calcular la deducción fija cuando el contribuyente tiene ingreso exento de Puerto Rico?
- a. Bona fide residents of Puerto Rico
  - b. Standard deduction
  - c. Adjustment to income
  - d. Itemized deductions
- 1.5** ¿Qué sección de la Publicación 4696(PR), Puerto Rico Resource Guide, explica y menciona el factor que determina la fuente del ingreso?
- a. Who must file
  - b. Foreign tax credit
  - c. Source rules for income
  - d. Adjustment to income

## Level I PR Examen – Escenario 1: Clara Robles

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### Taxpayer Documents

- Completed Intake and Interview Sheet
- Form 499R-2W-2PR

### Interview Notes

- Clara is employed as a secretary
- Clara will file Head of Household
- Social security numbers: Clara Robles 133-XX-XXXX, Clarita Vega, daughter, 599-XX-XXXX, Sebastián Vega, son, 598-XX-XXXX, Lorenzo Vega, son, 597-XX-XXXX

**Intake/Interview & Quality Review Sheet**

**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name <b>CLARA</b>		M. I.	Last Name <b>ROBLES</b>		Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name		M. I.	Last Name		Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address <b>COND LOS NARANJALES EDIFICIO D</b>			Apt# <b>26</b>	City <b>CAROLINA</b>	State <b>PR</b>	Zip Code <b>00985</b>
4. Contact Information Phone: <b>787-622-3333</b> Cell Phone: <b>787-272-1111</b> E-mail:						
5. Your Date of Birth <b>08/08/1969</b>		6. Your Job Title <b>SECRETARY</b>		7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth		10. Spouse's Job Title		11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure						

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: **09/15/2008**
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>CLARITA VEGA</b>	<b>05/15/01</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>
<b>SEBASTIAN VEGA</b>	<b>02/12/99</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>
<b>LORENZO VEGA</b>	<b>04/12/97</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

**Part V. Life Events – In 2011 Did you (or your spouse):**

**Yes No Unsure**

1. Have a Health Savings Account? (Forms 5498-SA, 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**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

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX)

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**091100**

**COMPROBANTE DE RETENCION - WITHOLDING STATEMENT**

1. Nombre - First Name <b>CLARA</b>		3. Num. Seguro Social Social Security No. <b>133-XX-XXXX</b>	9. Sueldos - Wages <b>33,900.00</b>	20. Total Sueldos Seguro Social Social Security Wages <b>33,900.00</b>
Apellido(s) - Surname(s) <b>ROBLES</b>		4. Num. de Ident. Patronal Employer Ident. No. (EIN) <b>66-2XXXXXX</b>	10. Comisiones - Commissions	21. Seguro Social Retenido Social Security Tax Withheld <b>1,423.80</b>
Dirección Postal del Empleado - Employee's Mailing Address <b>COND LOS NARANJALES EDIFICIO D APT 26 CAROLINA PR 00985</b>		5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension Día _____ Mes _____ Año _____ Day _____ Month _____ Year _____	11. Concesiones - Allowances	22. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>33,900.00</b>
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>DEPARTAMENTO DE CARRETERAS PO BOX 100 SAN JUAN PR 00926</b>		6. Costo de Pensión o Anualidad Cost of Pension or Annuity	12. Propinas - Tips	23. Contrib. Medicare Retenida Medicare Tax Withheld <b>491.55</b>
Número de Teléfono del Patrono Employer's Telephone Number		7. Costo de cubierta de salud auspiciada por el patrono - Cost of employer- sponsored health coverage	13. Total = 9 + 10 + 11 + 12 <b>33,900.00</b>	24. Propinas Seguro Social Social Security Tips
Fecha Cese de Operaciones: Día _____ Mes _____ Año _____ Cease of Operations Date: Day _____ Month _____ Year _____		8. Donativos Charitable Contributions	14. Gastos Reembolsados Reimbursed Expenses	25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips
Número Control - Control Number		Copia B para Planilla del Empleado Copy B for Employee's Tax Return  Año: <b>2011</b> Year:		26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips
Instrucciones al dorso - Instructions on back				

Conservación: Diez (10) años a partir de la fecha de radicación en el Negociado de Procesamiento de Planillas.  
Retention: Ten (10) years from the filing date in the Returns Processing Bureau.

## Level I PR Examen – Escenario 1 Test Questions

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Basada en la información provista por Clara Robles, complete la Forma 1040-PR, aquellas formas requeridas y los anejos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de seguro social y los números de identificación patronal sustituyendo las Xs con su número de usuario “User ID”. En las situaciones del salón de clase, sustituya las Xs con el EFIN que le facilite su instructor.

- 1.6** ¿Cual es la cantidad que pueden reclamar como Crédito Tributario Adicional por Hijos?
- a. \$492
  - b. \$1,000
  - c. \$1,915
  - d. \$3,000
- 1.7** La cantidad de dependientes calificados a incluir en la Forma 1040-PR es:
- a. 0
  - b. 2
  - c. 3
  - d. 5
- 1.8** El ingreso derivado de fuentes dentro de Puerto Rico es:
- a. \$0
  - b. \$31,984
  - c. \$33,900
  - d. \$35,815
- 1.9** Clara interesa deposito directo de su reintegro en dos cuentas diferentes. ¿Cual es la forma que necesita completar?
- a. Forma 8812
  - b. Forma 8879
  - c. Forma 8888
  - d. Forma 2441
- 1.10** ¿Cuantos dependientes tiene que tener un contribuyente si todo su ingreso esta exento bajo la Sección 933 del Código de Rentas Internas Federal, para reclamar el crédito tributario adicional por hijos?
- a. Tres o más hijos menores de 17 años
  - b. Dos hijos mayores de 17 años
  - c. Dos hijos menores de 13 años
  - d. Un hijo



## Level I PR Examen – Escenario 2: Jumacao Ponce y Maga Cedro

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### Taxpayer Documents

- Completed Intake and Interview Sheet
- Forms 499R-2W-2PR

Jumacao Ponce esta casado con Maga Cedro; ambos trabajan para el Estado Libre Asociado de Puerto Rico. Ellos son residentes bona fide de Puerto Rico. Sus números de seguro social son 581-XX-XXXX y 582-XX-XXXX, respectivamente.

### Interview Notes

- Jumacao es maestro para el Departamento de Educación; sus ingreso para el año fueron \$29,500. Sus aportaciones al Seguro Social y Medicare fueron \$0 y 427.75, respectivamente.
- Maga es secretaria para la oficina de Turismo de Puerto Rico; sus ingreso para el año fueron \$19,300. Sus aportaciones al Seguro Social y Medicare fueron \$810.60 y \$279.85, respectivamente.
- Ellos tienen tres hijos cualificados menores de 17 años.

Nombre	Fecha de nacimiento	Parentesco	Número de Seguro Social
Santiago Ponce	3-12-2005	Hijo	583-XX-XXXX
Palmira Ponce	3-12-2005	Hija	584-XX-XXXX
Isabela Ponce	4-15-1999	Hija	585-XX-XXXX

**Intake/Interview & Quality Review Sheet**

**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name <b>JUMACAO</b>	M. I.	Last Name <b>PONCE</b>	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name <b>MAGA</b>	M. I.	Last Name <b>CEDRO</b>	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address <b>1763 EUGENIO MARIA DE HOSTOS ST</b>	Apt#	City <b>MAYAGUEZ</b>	State <b>PR</b>	Zip Code <b>00682</b>
4. Contact Information Phone: <b>787-268-5555</b> Cell Phone: E-mail:				
5. Your Date of Birth <b>02/14/1970</b>	6. Your Job Title <b>TEACHER</b>	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth <b>09/02/1968</b>	10. Spouse's Job Title <b>SECRETARY</b>	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>SANTIAGO PONCE</b>	<b>03/12/05</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>
<b>PALMIRA PONCE</b>	<b>03/12/05</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>
<b>ISABELA PONCE</b>	<b>04/15/99</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

**Part V. Life Events – In 2011 Did you (or your spouse):**

**Yes No Unsure**

1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**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

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX)

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**091100**

**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

1. Nombre - First Name <b>JUMACAO</b>		3. Núm. Seguro Social Social Security No. <b>581-XX-XXXX</b>		9. Sueldos - Wages <b>29,500.00</b>		20. Total Sueldos Seguro Social Social Security Wages <b>0.00</b>	
Apellido(s) - Surname(s) <b>PONCE</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>67-1XXXXXX</b>		10. Comisiones - Commissions		21. Seguro Social Retenido Social Security Tax Withheld <b>0.00</b>	
Dirección Postal del Empleado - Employee's Mailing Address <b>1763 EUGENIO MARIA DE HOSTOS MAYAGUEZ PR 00682</b>		5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension Día _____ Mes _____ Año _____ Day _____ Month _____ Year _____		11. Concesiones - Allowances		22. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>29,500.00</b>	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>DEPARTAMENTO DE EDUCATION PO BOX 1234 MAYAGUEZ PR 00681</b>		6. Costo de Pensión o Anualidad Cost of Pension or Annuity <b>29,500.00</b>		12. Propinas - Tips		23. Contrib. Medicare Retenida Medicare Tax Withheld <b>427.75</b>	
Número de Teléfono del Patrono Employer's Telephone Number		7. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage		13. Total = 9 + 10 + 11 + 12 <b>29,500.00</b>		24. Propinas Seguro Social Social Security Tips	
Fecha Cese de Operaciones: Día _____ Mes _____ Año _____ Cease of Operations Date: Day _____ Month _____ Year _____		8. Donativos Charitable Contributions		14. Gastos Reembolsados Reimbursed Expenses <b>2,655.00</b>		25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips	
Número Control - Control Number		Copia B para Planilla del Empleado Copy B for Employee's Tax Return  Año: <b>2011</b> Year: <b>2011</b>		15. Cont. Retenida - Tax Withheld <b>2,655.00</b>		26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
				16. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>2,065.00</b>			
				17. Aportaciones a Planes Cualific. Contributions to CODA PLANS			
				18. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004			
				19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Duplicate your Money Program			

Instrucciones al dorso - Instructions on back

Conservación: Diez (10) años a partir de la fecha de radicación en el Negociado de Procesamiento de Planillas.  
Retention: Ten (10) years from the filing date in the Returns Processing Bureau.

**091100**

**COMPROBANTE DE RETENCION - WITHHOLDING STATEMENT**

1. Nombre - First Name <b>MAGA</b>		3. Núm. Seguro Social Social Security No. <b>582-XX-XXXX</b>		9. Sueldos - Wages <b>19,300.00</b>		20. Total Sueldos Seguro Social Social Security Wages <b>19,300.00</b>	
Apellido(s) - Surname(s) <b>CEDRO</b>		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) <b>68-1XXXXXX</b>		10. Comisiones - Commissions		21. Seguro Social Retenido Social Security Tax Withheld <b>810.60</b>	
Dirección Postal del Empleado - Employee's Mailing Address <b>1763 EUGENIO MARIA DE HOSTOS MAYAGUEZ PR 00682</b>		5. Fecha en que comenzó a recibir la pensión - Date on which you started to receive the pension Día _____ Mes _____ Año _____ Day _____ Month _____ Year _____		11. Concesiones - Allowances		22. Total Sueldos y Pro. Medicare Medicare Wages and Tips <b>19,300.00</b>	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address <b>TURISMO DE PUERTO RICO AVENIDA LAS MARIAS AA 100 MAYAGUEZ PR 00680</b>		6. Costo de Pensión o Anualidad Cost of Pension or Annuity <b>19,300.00</b>		12. Propinas - Tips		23. Contrib. Medicare Retenida Medicare Tax Withheld <b>279.85</b>	
Número de Teléfono del Patrono Employer's Telephone Number		7. Costo de cubierta de salud auspiciada por el patrono - Cost of employer-sponsored health coverage		13. Total = 9 + 10 + 11 + 12 <b>19,300.00</b>		24. Propinas Seguro Social Social Security Tips	
Fecha Cese de Operaciones: Día _____ Mes _____ Año _____ Cease of Operations Date: Day _____ Month _____ Year _____		8. Donativos Charitable Contributions		14. Gastos Reembolsados Reimbursed Expenses <b>2,316.00</b>		25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips	
Número Control - Control Number		Copia B para Planilla del Empleado Copy B for Employee's Tax Return  Año: <b>2011</b> Year: <b>2011</b>		15. Cont. Retenida - Tax Withheld <b>2,316.00</b>		26. Contrib. Medicare no Retenida en Propinas - Uncollected Medicare Tax on Tips	
				16. Fondo de Retiro Gubernamental Governmental Retirement Fund <b>1,351.00</b>			
				17. Aportaciones a Planes Cualific. Contributions to CODA PLANS			
				18. Salarios bajo Ley Núm. 324 de 2004 Salaries under Act No. 324 of 2004			
				19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Duplicate your Money Program			

Instrucciones al dorso - Instructions on back

Conservación: Diez (10) años a partir de la fecha de radicación en el Negociado de Procesamiento de Planillas.  
Retention: Ten (10) years from the filing date in the Returns Processing Bureau.

## Level I PR Examen – Escenario 2 Test Questions

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Basada en la información provista por Jumacao y Maga, complete la Forma 1040-PR, aquellas formas requeridas y los anejos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de seguro social y los números de identificación patronal sustituyendo las Xs con su número de usuario “User ID”. En las situaciones del salón de clase, sustituya las Xs con el EFIN que le facilite su instructor.

- 1.11** ¿Cual es el ingreso recibido de fuentes dentro de Puerto Rico reportado en la Forma 1040-PR, Parte II, línea 1?
- a. \$0
  - b. \$24,050
  - c. \$29,500
  - d. \$48,800
- 1.12** ¿Cuantos dependientes son calificados para el crédito adicional por hijos?
- a. 0
  - b. 3
  - c. 4
  - d. 5
- 1.13** ¿Cual es la cantidad máxima que pueden reclamar como crédito adicional por hijos?
- a. \$0
  - b. \$1,518
  - c. \$3,000
  - d. \$3,567
- 1.14** ¿Cual es la forma que debe llenar un residente de Puerto Rico que sólo reclama el crédito adicional por hijos?
- a. Forma 1116
  - b. Forma 8812
  - c. Forma 1040-PR
  - d. Forma 1040
- 1.15** ¿Cual es el estado civil más favorable para Jumacao y Maga?
- a. Soltero
  - b. Casado que radicar conjuntamente
  - c. Casado que radicar por separado
  - d. Jefe de Familia



## Sección en Español – 2011 Level II Puerto Rico Examen

Las primeras cinco premisas estan diseñadas para medir competencias claves relacionadas con el cálculo de las deducciones detalladas cuando hay ingreso exento; el cálculo de la pensión por servicios realizados en los Estados Unidos y en Puerto Rico y el cálculo del crédito por contribuciones foráneas. Lea cada premisa cuidadosamente y utilice sus materiales de referencia (Puerto Rico Resource Guide) para contestar las preguntas. **Redondee todas las fracciones a cuatro lugares decimales.**

**2.1** Pedro y Gloria son residentes bona fide de Puerto Rico, menores de 65 años y radican una planilla en conjunto. Pedro tuvo un ingreso bruto del trabajo por cuenta propia de \$20,000; Gloria trabaja para el gobierno federal y su salario fue de \$30,000. Ellos detallan las siguientes deducciones:

- Intereses hipotecarios: \$4,000
- Donativos: \$1,500
- Gastos médicos (exceso 7.5% del AGI): \$2,000

¿Qué cantidad por concepto de deducciones detalladas pueden reclamar por Pedro y Gloria?

- a. \$2,000
- b. \$4,500
- c. \$6,000
- d. \$7,500

**2.2** Lucas, 50 años, soltero y músico de profesión trabaja por cuenta propia en Puerto Rico. Durante el 2011, su ingreso bruto fue \$25,000 y sus gastos deducible de trabajo fueron \$5,000.

¿Qué cantidad debe aparecer en la planilla de Lucas Forma 1040PR, Parte V, Línea 2?:

- a. \$0
- b. \$5,000
- c. \$20,000
- d. \$25,000

- 2.3** En el 2011, Miguel, 57 años, residente de Puerto Rico, recibió \$36,000 por concepto de su pensión "U.S. Civil Service." Los beneficios de esta pensión se atribuyen a 25 años de carrera con el gobierno federal; de los cuales sirvió 10 años en el estado de California y 15 años en Puerto Rico.

¿Sobre que cantidad Miguel tendría derecho a reclamar crédito en la Forma 1116, por la pensión de fuentes fuera de los Estados Unidos?

- a. \$0
- b. \$12,000
- c. \$21,600
- d. \$36,000

- 2.4** Jorge es soltero, 68 años y recibió la Forma SSA-1099 de 2011 que indica en el encasillado 5 beneficios recibidos por \$9,000. Además, recibió los siguientes ingresos durante el 2011:

- Pensión tributable del gobierno de Puerto Rico \$18,000
- Salario de \$6,000 de una compañía en Puerto Rico
- Ingreso de rentas \$15,000, propiedad localizada en Puerto Rico

¿Qué cantidad de los beneficios de Seguro Social estarían sujetos a contribución sobre ingreso federal?

- a. \$0
- b. \$7,650
- c. \$8,400
- d. \$9,000

- 2.5** ¿Cuando se reclama crédito por contribuciones pagadas a Puerto Rico por concepto de salarios, la categoría en la Forma 1116 es?

- a. Passive income
- b. General category income
- c. Shipping income
- d. Lump sum distributions

### Taxpayer Documents

- Completed Intake and Interview Sheet
- Form CSA 1099R
- Form SSA 1099

### Interview Notes

- Violeta is 72 and was born on April 2, 1939.
- Violeta's SSN is 123-XX-XXXX and her grandson Germán Piedras SSN is 124-XX-XXXX.
- Her grandson, Germán, was born on March 30, 1999 and has lived with her for the last three years.
- Violeta pays the total cost of maintaining a home for herself and her grandson and provides all support for Germán.
- She does not want to contribute to the presidential election campaign.
- If a refund or balance is due, Violeta would like a direct deposit to or direct debit from her checking account 67890; routing number 021904512.
- Her address and SSN are correct on her Form 1099-R.
- Violeta is retired from the New York Education Retirement System; her services were performed in New York. She moved to Puerto Rico in 2002 and began receiving retirement benefits in 1997.
- Violeta started receiving social security benefits in 2001.



**Intake/Interview & Quality Review Sheet**

**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. **You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer.** If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name <b>VIOLETA</b>		M. I.	Last Name <b>PALMAS</b>		Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name		M. I.	Last Name		Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address <b>1234 SAN JORGE ST</b>			Apt#	City <b>SAN JUAN</b>	State <b>PR</b>	Zip Code <b>00902</b>
4. Contact Information Phone: <b>787-622-1111</b> Cell Phone: <b>787-222-3456</b> E-mail:						
5. Your Date of Birth <b>04/02/1939</b>		6. Your Job Title <b>RETIRED</b>		7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth		10. Spouse's Job Title		11. Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure						

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?  
 Single  
 Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No  
 Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_  
 Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>GERMAN PIEDRAS</b>	<b>03/30/99</b>	<b>GRANDSON</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

**Yes No Unsure**

1. Wages or Salary? (Form W-2)
2. Tip Income?
3. Scholarships? (Forms W-2, 1098-T)
4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
5. Refund of state/local income taxes? (Form 1099-G)
6. Alimony Income?
7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
11. Unemployment Compensation? (Form 1099-G)
12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
13. Income (or loss) from Rental Property?
14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: \_\_\_\_\_ (Forms W-2 G, 1099-MISC)

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

**Yes No Unsure**

1. Alimony: If yes, do you have the recipient's SSN?  Yes  No
2. Contributions to a retirement account?  IRA  Roth IRA  401K  Other
3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
5. Medical expenses (including health insurance premiums)?
6. Home mortgage interest? (Form 1098)
7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
8. Charitable contributions?
9. Child/dependent care expenses, such as day-care?

**Part V. Life Events – In 2011 Did you (or your spouse):**

**Yes No Unsure**

1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)
2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? \_\_\_\_\_
5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
6. Live in an area that was affected by a natural disaster? If yes, where? \_\_\_\_\_
7. Receive the First Time Homebuyers Credit in 2008?
8. Pay any student loan interest? (Form 1098-E)
9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? \_\_\_\_\_
10. Attend school as a full time student? (Form 1098-T)
11. Adopt a child?
12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

**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

Catalog Number 52121E

Form **13614-C** (Rev. XX-XXXX)

2

**PAID BY** OFFICE OF PERSONNEL MANAGEMENT  
RETIREMENT SERVICES PROGRAM  
P.O. BOX 45  
BOYERS, PA 16017-0045

**STATEMENT OF ANNUITY PAID**  
Copy B - File with Federal tax return

OMB No. 1545-0119  
Form: 1099-R  
Distributions From  
Pensions, Annuities,  
Retirement or Profit-  
Sharing Plans, IRAs,  
Insurance Contracts, etc.

Form CSA 1099R (Rev. 1/2009)  
This information is being furnished to the  
Department of Treasury - Internal Revenue Service

PAYER's Federal Identification <b>78-1XXXXXX</b>	Recipient's ID No. (Annuitant) <b>123-XX-XXXX</b>	Account number (Retirement Claim No.) <b>1048701</b>
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	<b>PAID TO</b> → <b>VIOLETA PALMAS</b> <b>1234 SAN JORGE ST.</b> <b>SAN JUAN, PR 00902</b>	
7. Distribution Code(s) <b>7-NONDISABILITY</b>		
9b. Total Employee Contributions		

1. Gross distribution	<b>29,870.00</b>
2a. Taxable amount	<b>29,000.00</b>
4. Federal Income Tax Withheld	<b>2,050.00</b>
State 1 10. State Income Tax Withheld	
State 2 10. State Income Tax Withheld	

To separate, tear on perforation

**FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT**

**2011** • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>VIOLETA PALMAS</b>		Box 2. Beneficiary's Social Security Number <b>123-XX-XXXX</b>
Box 3. Benefits Paid in 2011	Box 4. Benefits Repaid to SSA in 2011	Box 5. Net Benefits for 2011 (Box 3 minus Box 4) <b>13,557.00</b>
DESCRIPTION OF AMOUNT IN BOX 3 <b>Paid by check or direct deposit:</b>  <b>Medicare Part B premiums deducted from your benefits:</b>  <b>Medicare Prescription Drug premiums (Part D) deducted from your benefits:</b>  <b>Total Additions:</b>  <b>Benefits for 2011:</b>		DESCRIPTION OF AMOUNT IN BOX 4    Box 6. Voluntary Federal Income Tax Withholding   Box 7. Address <b>1234 SAN JORGE ST.</b> <b>SAN JUAN, PR 00902</b>  Box 8. Claim Number (Use this number if you need to contact SSA.)

Draft as of May 15, 2011 - Subject to Change

Form SSA-1099-SM (1-2011)

**DO NOT RETURN THIS FORM TO SSA OR IRS**

## Level II PR Examen – Escenario 1 Test Questions

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Favor de completar la Forma 1040 y la hoja de trabajo del crédito por hijos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de seguro social y los números de identificación patronal sustituyendo las Xs con su número de usuario “User ID”. En las situaciones del salón de clase, sustituya las Xs con el EFIN que le facilite su instructor.

- 2.6** ¿Cual es la cantidad tributable de la pensión de Violeta?
- a. \$0
  - b. \$24,650
  - c. \$29,000
  - d. \$29,870
- 2.7** ¿Cual es la cantidad maxima que Violeta puede reclamar por contribuciones pagadas al extranjero?
- a. \$0
  - b. \$1,000
  - c. \$1,044
  - d. \$2,044
- 2.8** ¿Cual es la cantidad que Violeta puede reclamar como deducción fija?
- a. \$3,700
  - b. \$5,800
  - c. \$8,500
  - d. \$9,950
- 2.9** La contribución total de Violeta en la línea 61 de la Forma 1040 es:
- a. \$0
  - b. \$100
  - c. \$1,000
  - d. \$1,044
- 2.10** ¿Serán tributable los beneficios de Seguro Social que recibe Violeta?
- a. Sí
  - b. No

## Level II PR Examen – Escenario 2: Caguitas Rios y Mariana Ceiba

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### Taxpayer Documents

- Completed Intake and Interview Sheet
- Forms W-2 for Caguitas Rios and Mariana Ceiba

### Interview Notes

- Caguitas and Mariana are married, filing a joint return, and have two dependent children under the age of 17.
- The children qualify for claiming the child tax credit.
- The social security number for Caguitas is 134-XX-XXXX (date of birth: 09/23/1972) and for Mariana is 135-XX-XXXX (date of birth: 01/25/1970).
- They have a daughter, Laurel (date of birth: 05/13/2000; SSN is 583-XX-XXXX), and a son, Ausubo (date of birth: 02/15/1997; SSN is 584-XX-XXXX).
- They do not itemize deductions.
- The Puerto Rico tax liability for 2011 is \$2,700.

**Intake/Interview & Quality Review Sheet**

**Section A. You should complete Pages 1-3**

Thank you for allowing us to prepare your tax return. You are responsible for the information on your return so please provide complete and accurate information to the certified tax preparer. If you have any questions please ask your preparer.

**You will need your:**

- Tax information such as Forms W-2, 1099, 1098.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as a valid drivers license or other government issued picture ID).

**Part I. Your Personal Information**

1. Your First Name <b>CAGUITAS</b>	M. I.	Last Name <b>RIOS</b>	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. Spouse's First Name <b>MARIANA</b>	M. I.	Last Name <b>CEIBA</b>	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3. Mailing Address <b>VALLE VERDE 9087 GIRASOL ST</b>	Apt#	City <b>GUAYNABO</b>	State <b>PR</b>	Zip Code <b>00971</b>
4. Contact Information Phone: <b>787-272-5555</b> Cell Phone: <b>787-222-7777</b> E-mail:				
5. Your Date of Birth <b>09/23/1972</b>	6. Your Job Title <b>CUSTOMER SERVICE</b>	Are you:	7. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth <b>01/25/1970</b>	10. Spouse's Job Title <b>NURSE</b>	Is Spouse:	11. Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unsure				

**Part II. Marital Status and Household Information**

1. As of December 31, 2011, were you?
- Single
- Married: Did you live with your spouse during any part of the last six months of 2011?  Yes  No
- Divorced or Legally Separated: Date of final decree or separate maintenance agreement: \_\_\_\_\_
- Widowed: Year of spouse's death: \_\_\_\_\_

2. List names below of everyone who lived in your home in 2011 (other than you or spouse). Also list anyone who lived outside of your home that you supported during 2011. If additional space is needed please check here  and list on page 3.

Name (first, last) Do not enter your name or spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. daughter, son, mother, sister, none)	Number of months lived in your home in 2011	US Citizen or resident of the US, Canada or Mexico in 2011 (yes/no)	Marital Status as of 12/31/11 (S/M)	Full-time student in 2011 (yes/no)	Received less than \$3700 income in 2011 (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>LAUREL RIOS</b>	<b>05/13/00</b>	<b>DAUGHTER</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>
<b>AUSUBO RIOS</b>	<b>02/15/97</b>	<b>SON</b>	<b>12</b>	<b>YES</b>	<b>S</b>	<b>YES</b>	<b>YES</b>

- **Volunteers assisting with preparing your return are trained to provide high quality service and uphold the highest ethical standards.**
- **To report unethical behavior to IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov) or call toll free 1-877-330-1205.**

**To check the status of your REFUND visit "Where's My Refund?" on [www.irs.gov](http://www.irs.gov) or call 1-800-829-1954 for assistance.**

**Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.**

**Part III. Income – In 2011, did you (or your spouse) receive:**

- | <b>Yes</b>                          | <b>No</b>                           | <b>Unsure</b>            |   |
|-------------------------------------|-------------------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | 1. Wages or Salary? (Form W-2)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Tip Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Scholarships? (Forms W-2, 1098-T)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. 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. Refund of state/local income taxes? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Alimony Income?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)              |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B) |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. 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"/> | 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)   |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Unemployment Compensation? (Form 1099-G)  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)                                 |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 13. Income (or loss) from Rental Property?  |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: _____ (Forms W-2 G, 1099-MISC)  |

**Part IV. Expenses – In 2011 Did you (or your spouse) pay:**

- | <b>Yes</b>               | <b>No</b>                           | <b>Unsure</b>            |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Alimony: 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 to a retirement account? <input type="checkbox"/> IRA <input type="checkbox"/> Roth IRA <input type="checkbox"/> 401K <input type="checkbox"/> Other |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Medical expenses (including health insurance premiums)?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Home mortgage interest? (Form 1098)  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Charitable contributions?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Child/dependent care expenses, such as day-care?   |

**Part V. Life Events – In 2011 Did you (or your spouse):**

- | <b>Yes</b>               | <b>No</b>                           | <b>Unsure</b>            |   |
|--------------------------|-------------------------------------|--------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Have a Health Savings Account? (Forms 5498-SA, Form 1099-SA)                                     |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)                                      |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? _____    |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Live in an area that was affected by a natural disaster? If yes, where? _____                    |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Receive the First Time Homebuyers Credit in 2008?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Pay any student loan interest? (Form 1098-E)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? _____  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 10. Attend school as a full time student? (Form 1098-T)   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 11. Adopt a child?  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?   |

**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

Catalog Number 52121E

Form **13614-C** (Rev. xx-xxxx)

2

a Employee's social security number <b>134-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile					
b Employer identification number (EIN) <b>74-1XXXXXX</b>		1 Wages, tips, other compensation <b>22,500.00</b>		2 Federal income tax withheld <b>300.00</b>									
c Employer's name, address, and ZIP code <b>DEPARTMENT OF THE TREASURY PO BOX 600 NEW ORLEANS LA 70160</b>		3 Social security wages <b>25,000.00</b>		4 Social security tax withheld <b>1,050.00</b>									
		5 Medicare wages and tips <b>25,000.00</b>		6 Medicare tax withheld <b>362.50</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 <b>CAGUITAS RIOS VALLE VERDE 9087 GIRASOL ST GUAYNABO PR 00971</b>		Suff. 11 Nonqualified plans		12a See instructions for box 12 <b>D</b> <b>2,500.00</b>									
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
		14 Other <b>NT HEALTH 1,170.00</b>		12c									
				12d									
f Employee's address and ZIP code		15 State Employer's state ID number <b>PR 74-1XXXXXX</b>		16 State wages, tips, etc. <b>23,670.00</b>		17 State income tax <b>2,100.00</b>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

**2011**

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.

a Employee's social security number <b>135-XX-XXXX</b>		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile					
b Employer identification number (EIN) <b>75-1XXXXXX</b>		1 Wages, tips, other compensation <b>21,600.00</b>		2 Federal income tax withheld <b>400.00</b>									
c Employer's name, address, and ZIP code <b>VETERANS AFFAIRS 1610 WOODWARD ST AUSTIN TX 78772</b>		3 Social security wages <b>24,000.00</b>		4 Social security tax withheld <b>1,008.00</b>									
		5 Medicare wages and tips <b>24,000.00</b>		6 Medicare tax withheld <b>348.00</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 <b>MARIANA CEIBA VALLE VERDE 9087 GIRASOL ST GUAYNABO PR 00971</b>		Suff. 11 Nonqualified plans		12a See instructions for box 12 <b>D</b> <b>2,400.00</b>									
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b									
		14 Other <b>NT HEALTH 1,118.00</b>		12c									
				12d									
f Employee's address and ZIP code		15 State Employer's state ID number <b>PR 75-1XXXXXX</b>		16 State wages, tips, etc. <b>22,718.00</b>		17 State income tax <b>1,950.00</b>		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

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

**2011**

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.



## Level II PR Examen – Escenario 2 Test Questions

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Basado en la información provista por Caguitas y Mariana, complete la Forma 1040, las formas y anejos requeridos para contestar las siguientes preguntas. Usted es un voluntario en el Centro S21014444. Si usted está utilizando el “Link & Learn Practice Lab”, complete los números de seguro social y los números de identificación patronal sustituyendo las Xs con su número de usuario “User ID”. En las situaciones del salón de clase, sustituya las Xs con el EFIN que le facilite su instructor.

- 2.11** El ingreso total de Caguitas y Mariana en la línea 7 de la Forma 1040 es:
- a. \$44,100
  - b. \$45,218
  - c. \$46,388
  - d. \$49,000
- 2.12** La cantidad del crédito tributario adicional en la línea 65 de la Forma 1040 es:
- a. \$0
  - b. \$1,413
  - c. \$2,000
  - d. \$2,769
- 2.13** La cantidad de dependientes calificados para el crédito adicional por hijos son:
- a. 0
  - b. 2
  - c. 4
  - d. 5
- 2.14** El total de contribuciones pagadas o acumuladas en la línea 8 de la Forma 1116 es:
- a. \$0
  - b. \$700
  - c. \$2,100
  - d. \$2,700
- 2.15** La cantidad del crédito por contribuciones pagadas al extranjero que aparece en la Forma 1040 línea 47 es:
- a. \$0
  - b. \$1,809
  - c. \$2,400
  - d. \$4,050

# Link & Learn Taxes



**Link & Learn Taxes** is web-based training designed *specifically* for VITA/TCE volunteers. Each volunteer's ability to prepare complete and accurate returns is vital to the credibility and integrity of the program. Link & Learn Taxes, as part of the complete volunteer training kit, provides the path to achieving this high level of quality service to taxpayers.

Link & Learn Taxes and the printed technical training guide, Publication 4480, work together to help volunteers learn and practice.

## Link & Learn Taxes for 2011 includes:

- Access to seven VITA/TCE courses
- Easy identification of the VITA/TCE courses with the course icons
  - As you progress through a lesson, the Basic, Intermediate, Advanced, Military, and International icons will display, depending on your level of certification.
- Two optional modules:
  - Cancellation of Debt for Credit Cards and Mortgages — open to students with Advanced, Military or International certifications.
  - Health Savings Accounts (HSAs) — open to students who have completed Intermediate certification.
- The Practice Lab
  - Gives volunteers practice with an early version of the IRS-provided tax preparation software
  - Lets volunteers complete workbook problems from Publication 4491-W
  - Lets volunteers prepare test scenario returns for the test/retest

**Explore** Go to [www.irs.gov](http://www.irs.gov), type "Link & Learn" in the Keyword field and click Search. You'll find a detailed overview and links to the courses.



## Facilitated Self-Assistance Model

**FAST**, Free Assisted Self-Service Tax Preparation, is a facilitated self-assistance model of tax preparation that allows computer-savvy taxpayers to input their own return at a VITA/TCE site. Certified volunteers act as coaches, assisting taxpayers with questions and helping them with computer issues that may arise. Partners market the program to taxpayers as Free File/VITA/TCE.

For more information contact your Relationship Manager (RM) to see if you should start a FAST site in your community. You may also request Publication 4907 (*Free File for VITA Partners*) for further details.

# www.irs.gov

## Your online resource for volunteer and taxpayer assistance

### The Volunteer Resource Center

(Keyword: Community Network)

- Hot topics for volunteers and partners
- Site Coordinator's Corner
- Volunteer Tax Alerts
- Volunteer Training Resources
- EITC Information for Partners
- e-file Materials and Outreach Products

### Tax Information for Individuals

(Keyword: Individuals)

- 1040 Central (What's new this filing season)
- Where's My Refund
- EITC Assistant - Available in English and Spanish
- Tax Trails for Answers to common tax questions
- Alternative Minimum Tax (AMT) Assistant
- Interactive Tax Assistant (ITA)

and much more!

*Your direct link to tax information*

**24/7** [www.irs.gov](http://www.irs.gov)

