Fiesta



Scenarios 1-4

Below you will find four step-by-step tutorials that progressively increase in complexity. These taxpayer scenarios are to be entered into the 2022 Tax Year Fiesta Software and your goal is to produce matching results. With that said.... have fun!

Tutorial/Scenario 1

In this Scenario you will practice the following:

- Select a filing status
- Enter Form W-2 information
- Report health coverage
- Enter Form W-2G information

Average Time to Complete: 25 Minutes

<u>Taxpayer Profile:</u>

Name: Charles Smith **SSN:** 406-00-1002 **Birth date:** 07/24/1970

Address: 2575 Black Hills Drive, El Dorado, CA 95623

Primary Phone Number: 209-835-2720

Occupation: Manager

Additional information

- Charles is not married and has no children.
- He received health insurance through his employer for the entire year.
- Charles likes to gamble and has a W-2G.
- Charles wants to E-file the return and have the preparation fees deducted from his refund and receive his refund as a paper check.

Answer Check:

Federal refund: \$4,394

- Page 3 includes source documents to be used for the preparation of this return.
- Page 4-16 provides step by step instructions for completing this return.

Available documentation:

- 1 Form W-2
- 1 Form W-2G

		e's social security number 06-00-1002	OMB No. 154	5-0008	Safe, acc FAST! Us		≁file	Visit the IRS website at www.irs.gov/efile
b Employer identification number (1 Wa	ges, tips, ot	her compensation	2 Federal	income tax withheld
90-2334567				1		53329	1	7825
c Employer's name, address, and	ZIP code			3 So	cial securit	y wages	4 Social s	security tax withheld
PERFECT SNOW PLA	ACE					53329		3306
123 CAPLES CREST				5 Me	edicare wag	jes and tips	6 Medica	re tax withheld
OLYMPIC VALLEY	CA 961	46				53329		773
				7 So	cial security	y tips	8 Allocate	ed tips
d Control number				9 Ve	rification co	ode	10 Depend	dent care benefits
e Employee's first name and initial	Last nan	ne	Suff.	11 No	nqualified	plans	12a See in:	structions for box 12
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EL DORADO CA 95	523						od e	
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							12d	
							d	
f Employee's address and ZIP cod		10.00	47.0	<u> </u>	10		10.1	
15 State Employer's state ID num	ber	16 State wages, tips, etc.	17 State incor	ne tax	18 Local	wages, tips, etc.	19 Local incon	ne tax 20 Locality name
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1					1			
3232		VOID CORF						OMB No. 1545-0238
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JACKSON CA 9564	2		5 Transact	tion		6 Race		Certain
								Gambling
			7 Winnings	from iden	tical wagers	8 Cashier		Winnings
PAYER'S federal identification num	per PAYER	l'S telephone number	\$ 0					
31-7754321			9 Winner's ta	axpayer ide	ntification no.	10 Window		
31 7734321								For Privacy Act and Paperwork Reduction
			408-		001			. Ac
WINNER'S name			11 First I.D).		12 Second I.D		Notice, see the 2017 Genera
CHARLES SMITH								Instructions for
Street address (including apt. no.			13 State/Pay	or'o ototo id	entification no	14 State winni	nao	Certain Information
2575 BLACK HILL		7F.	13 Staturray	or a state for	onuncation no.	14 State Willin	ngs	Returns.
Zoro Bhron mill	D DICE .					\$ 0		
City or town, province or state, co	ountry, and Z	IP or foreign postal code	15 State in	ncome ta	x withheld	-	ngs	
EL DORADO CA 95	623							File with Form 1096
			\$ 0			\$ 0		
			17 Local in	ncome ta	x withheld	18 Name of lo	cality	Сору А
								For Internal Revenue
			\$ 0					Service Center
Under penalties of perjury, I dec correctly identify me as the recipi								
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Form W-2G www.irs.gov/w2g Department of the Treasury - Internal Revenue Service 2NA Do Not Cut or Separate Forms on This Page - Do Not Cut or Separate Forms on This Page

Tutorial #1

Tutorial #1 Objective:

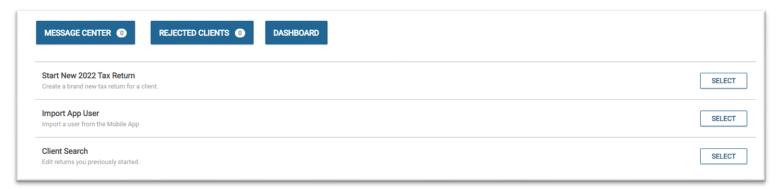
Once you have completed this tutorial you will know how to:

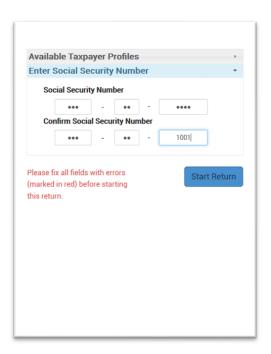
- Create a new return
- Complete forms: W-2, W-2G, 1040 and 8879

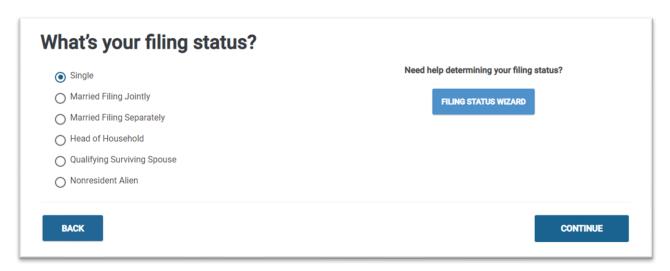
Enter Client Data:

The first step to creating a tax return is to enter the client's information. The following instructions will walk you through entering the client's information into the Tax program.

1. In our Main Menu click on Start New 2022 Tax Return and enter SSN number.



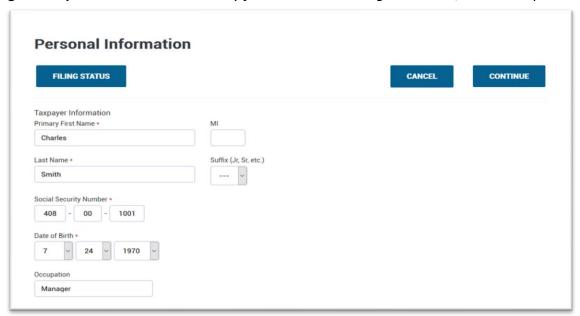




After entering the **Social Security Number** it will prompt you to select a **filing status**. For this tutorial you will choose **Single** and click **Continue**.

2. You will now be viewing the **Personal Information** entry screen. Enter the Taxpayers information here using the details provided to you on <u>page 2</u>.

Navigation Tip - Tab between data entry fields and avoid using the mouse, this will improve



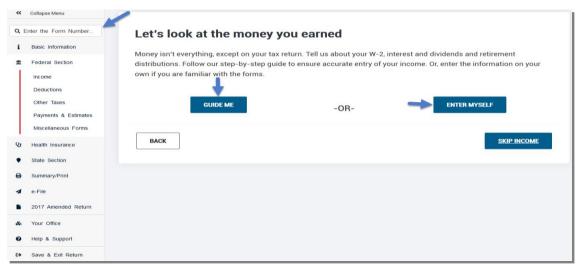
your speed. When entering the zip code data, the program will auto populate city and state.

Note - You must input two phone #'s for taxpayers requesting a bank product. The email address is used if the client wants a copy of his or her tax return emailed. In a real tax return, you would enter your customer's email address.

3. Charles has no Dependents, so we are going to click NO to continue.

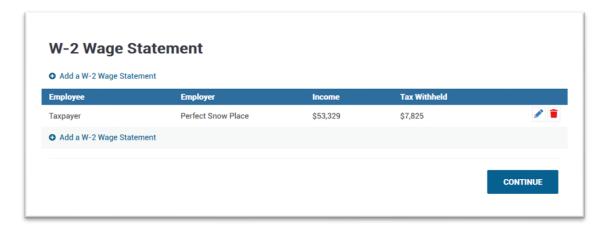


4. You should now be in the **Federal Section**, **Income** screen of the return. You can identify what section of the return you are in by referencing the red line in the "Navigation Bar" on the left labeled **Federal Section and Income**. The arrows in the image below show the different options you have for adding tax forms and data.



5. Navigate to form W-2 using one of the three navigation options presented in the image above. If you are an experienced preparer, you will likely be using the Enter the Form Number option as your primary navigation tool. If you are less experienced, you may want to use the Guide Me option until you have more experience. Please reference page 3 for source documents. As an exercise you should try using all the options for finding forms and data entry, this will help you determine your preferred method for navigation.

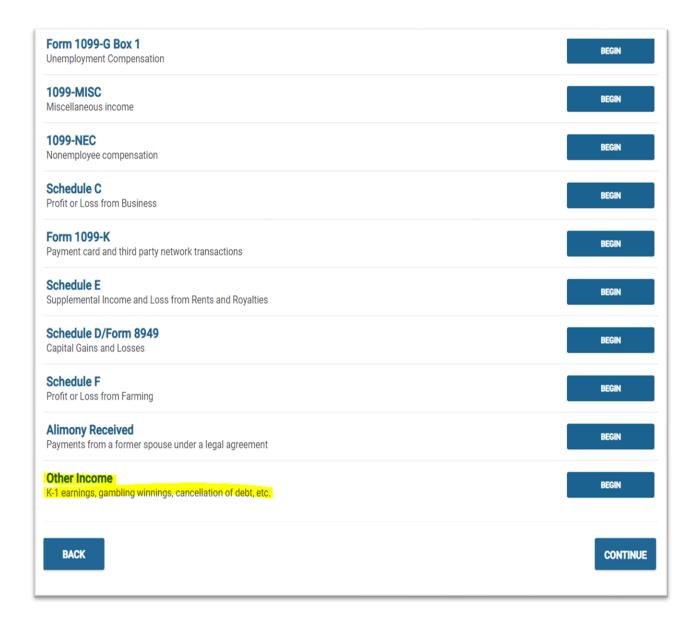
6. Enter the W-2 information from page 3. Below is how the screen appearing after completing a W-2. In a situation where you must enter multiple W-2's, click on the + Add a W-2 Wage Statement link below (or above) the completed W-2. When finished, click on Continue.



Check point: At this point you have completed a Form W-2 data entry and the FEDERAL REFUND amount should total \$3,185.

7. The next Income item to be reported is the W-2G. To add a form W-2G, follow the steps bellow:

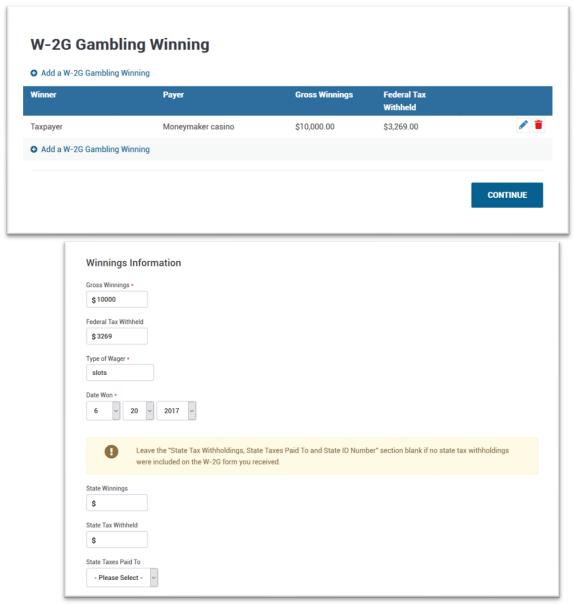
When using the **Enter Myself** option shown below, the W-2G is located under **Other Income**.



Begin by entering the **Payer's ID Number**. Please refer to page 3 for W-2G details.

Form W-2G is completed and should look as shown below. Click Continue if everything is correct.

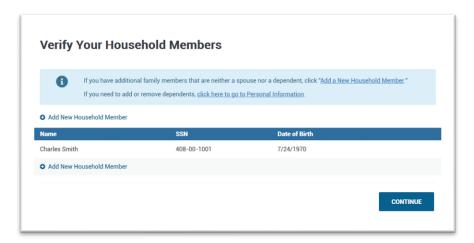


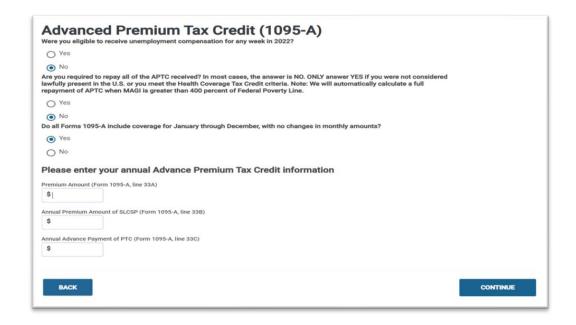


- **8.** The **W-2G Gambling Winning** menu will appear for review. If there is nothing to add, edit or delete, click **Continue** to leave the *Form W-2G* menu. Click on **Health Insurance** on the left side navigation bar to skip other sections.
- **9. Health Insurance** data entry please follow the prompts screen-by-screen.



If you did tax payer did receive a 1095-A Form please select YES and follow the prompt.





COII	ngratulations! You have completed your Federal Return.	
We'r	're ready to add your state return. We'll automatically transfe	er all the necessary information into your state return for you.
Plea	ase choose from the following options:	
•	 Add a State Return to your account. 	
	The following states do not have state income tax re-	eturns that can be filed through Pro Tax Software: Alaska, Florida, Nevada, New
	Hampshire, South Dakota, Tennessee, Texas, Washington and	nd Wyoming
	Skip the State Return process and Continue to the Summa	nary.
	• Return to the Federal Section to review or make changes to	to your Federal Return.

10. Once the W-2, W-2G and Health Insurance sections are completed, we will begin the Tax Return completion process. Click on **CONTINUE TO SUMMARY**.

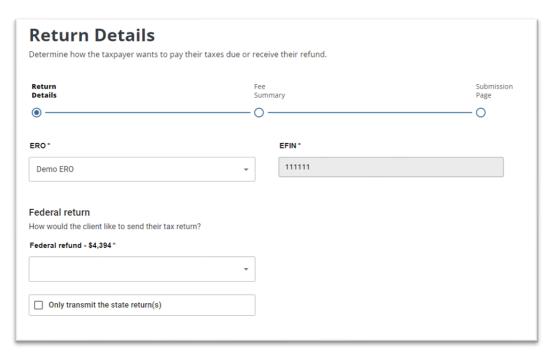
The **Calculation Summary** is a break down of all the tax data entered. The green button on the right 1040 View or Summary View will toggle views and allows you to see **Form 1040**-which actually links directly to other forms.



Check point: Verify the FEDERAL REFUND amount is \$4,394

Charles wants his return filed electronically, the fees deducted from the tax return refund amount and his refund received in a check.

- To mark return electronic, click **Continue** and go to the **E-File page**.
- The Federal Return Type will be E-file: Direct Deposit.



- **11. E-file page**; there are multiple sections on this page. Fill out each section using bogus information and use the **Next** button to navigate to the next section. Click **Save** when the entire page is complete.
 - a. **Return Type**: Here you select what Federal Return Type the customer would like. For this return select **E-file**: **Direct Deposit** and click **Next**.
 - b. Tax Preparation and E-File Information: fees, discounnts, PINS and email. Next
 - c. **Bank Account/Product**: 7216 Disclosure (Bank Consent), Military Status, Text Message Information. **Next**
 - d. **Bank Application Information:** home address, phone number, Taxpayer ID and bank account information-if direct deposit was selected for either a bank product or regular IRS direct deposit. **Next**
 - e. Third Party Designee Info: tax preparer information (when required)
- **12. Submission** page: here we capture the taxpayers **Electronic Signature**, **Print Return** with bank documents, mark the return **Complete** (and/or **Ready For Review** if applicable). Other information is also captured here, depending on each tax office's operating procedure, such as Referral Tracking and Return tags.
- 13. Click on Save And Exit Return.



Congratulations! You have completed Tutorial 1!!!

Tutorial/Scenario 2

In this Scenario you will practice the following:

- Select filing status
- Report Health Insurance coverage
- Complete Schedule C with income and expenses
- W-2 Entry
- Enter Dependent Information
- Enter a 1095-A

Average Time to Complete: 25 Minutes

Taxpayer Profile:

Name: Charles Simpson **SSN:** 303-00-8798 **Birth date:** 01/21/1983

Address: 5674 Red Bud Rd, Temple, TX, 76504 **Primary Phone Number:** (706) 555-3002

Occupation: Business owner

Spouse Info:

Name: Pamela Simpson SSN: 243-67-3223 Birth date: 05/14/1983 Occupation: Teacher

Dependent/s information:

Name: Amanda Simpson

SSN: 431-00-6953 Birth date: 04/02/2014 Relationship: Daughter

Additional information

- Charles is married and has one child.
- Charles' wife received health insurance through his employer for the entire year.
- Charles owns his own horse stable business.
- Charles wants to E-file the return and have preparation fees deducted from his refund and to receive his refund directly into his bank account.

Answer Check:

Federal refund: \$3,181

- Pages 15 and 16 show the source documents to be used for the preparation of this return
- Pages 17-22 provide step-by-step instructions on how to complete this return.

Available Documentation

- Business income and expenses
- W-2

Business Information and Income:

Company Name: Stable Acres____EIN: 42-3656871

Services Provided: Horse Boarding and riding lessons.

- Charles uses the cash method of accounting, and materially participated in the business.
- Charles received \$22,594 for boarding 10 horses and giving riding lessons during the year.

Business Expenses:

• Advertising = \$1,200; Rent or lease of equipment = \$1650; Licenses = \$500: Supplies =

	a Employee's social security number	1		Safe, accurate,	Visit the	IRS website a
	243-67-3223	OMB No. 1545	-0008	FAST! Use	rile www.irs	s.gov/efile
b Employer identification number (El	N)	•	1 Wag	es, tips, other compensation	2 Federal income t	ax withheld
44-1334752				65000		9500
c Employer's name, address, and ZI	P code		3 Soc	al security wages	4 Social security ta	x withheld
KENESAW STATE UN	IVERSITY			65000		4030
1 OWL CIRCLE			5 Med	licare wages and tips	6 Medicare tax wit	hheld
TEMPLE TX 76504				65000		943
			7 Soci	ial security tips	8 Allocated tips	
d Control number			9 Veri	fication code	10 Dependent care	benefits
e Employee's first name and initial	Last name	Suff.	11 Non	qualified plans	12a See instructions	for box 12
PAMELA	SIMPSON				0 d *	
5674			13 Statut emplo	tory Retirement Third-party byee plan sick pay	12b	
TEMPLE TX 76504					d e	
			14 Othe	r	12c	
					d	
					12d	
f Employee's address and ZIP code					d	
15 State Employer's state ID numb	er 16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality na
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W_9 Wage and	Tax			Department of	of the Treasury-Internal	Revenue Sen

\$955

Repairs = \$2500

Form	8962		Premi	ium Tax Cred	lit (PTC)			\vdash	OMB No. 1545-0074
Internal	ment of the Trea il Revenue Servic shown on your r	e ► G		h to Form 1040 or Form8962 for instruction	ns and the late:		mation.		2018 Attachment Sequence No. 73
	ARLES S						(X-8798		
			a manifed files assessed to	y unless you qualify for ar				and a	he box ▶□
	_				exception (see in	istructio	nsj. if you quality, cr	ieck ti	ne box • 🗀
Par			Contribution An mily size (see instructi	and the second second				1	3
2a	-		d AGI (see instruction		[2a	79673	i	
b	Enter the to	tal of your dependen	ts' modified AGI (see i	instructions)	[2b			
3	Household i	income. Add the amo	ounts on lines 2a and 2	2b (see instructions)				3	79673
4	Federal pov	erty line. Enter the fe	deral poverty line amo	ount from Table 1-1, 1	-2, or 1-3 (see i	nstruct	ions). Check the	١.	20420
5				Alaska b H			states and DC	5	390 %
6			ge of federal poverty lin See instructions if you	entered less than 100	96.)			-	330 %
		ntinue to line 7.	and manufactions if you		7419				
			take the PTC. If adva	nce payment of the P	TC was made,	see the	instructions for		
	how to	report your excess a	dvance PTC repaymen	nt amount.					
7	Applicable F	figure. Using your line	5 percentage, locate y	your "applicable figure"	on the table in t	the inst	ructions	7	0.0956
8a		oution amount. Multiply lis					nt. Divide line 8a		(25
Do		to nearest whole dollar ar		7617 by 12			le dollar amount	8b	
Pari				er or do you want to us					
				V, Alternative Calculation					
10	_			or must complete lin					
				TC. Then skip lines 12					nes 12-23. Compute
	and con	ntinue to line 24.					your monthly P	TC ar	nd continue to line 24
	Annual	(a) Annual enrollment	(b) Annual applicable SLCSP premium	(c) Annual	(d) Annual maxi premium assist		(e) Annual premiun		(f) Annual advance
	alculation	premiums (Form(s)	SLCSP premium	contribution amount					
		1005 A line 22A)	(Form(s) 1095-A,		(subtract (c) from	n (b), if	credit allowed		payment of PTC (Form(s)
		1095-A, line 33A)	line 33B)	(line 8a)		n (b), if	credit allowed (smaller of (a) or (1095-A, line 33C)
	Annual Totals	1095-A, line 33A) 4 0 0	(Form(s) 1095-A, line 33B) 4 0 0	(line 8a) 7617	(subtract (c) from	n (b), if			payment of PTC (Form(s 1095-A, line 33C) 4 0 0
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11	Monthly	4 0 0 (a) Monthly enrollment premiums (Form(s) 1095-A, lines 21–32,	line 338) 4 0 0 (b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines	(line 8a) 7 617 (c) Monthly contribution amount (amount from line 8b or alternative marriage	(d) Monthly may premium assis' (subtract (c) fron	kimum tance n (b), if	(smaller of (a) or ((d)) m tax	1095-A, line 33C) 4 0 0 (f) Monthly advance payment of PTC (Form(s 1095-A, lines 21-32,
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11 12 13 14 15 16 17 18 19 20 21 22	Monthly alculation January February March April May June July August September October November December	4 0 0 (a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	line 33(8) 4 0 0 (b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B)	(line 8a) 7 617 (c) Monthly contribution amount (amount from line 8b or alternative marriage	(subtract (c) fron zero or less, ent (d) Monthly ma premium assis (subtract (c) fron zero or less, ent	n (b), if wer -0-) skimum tance n (b), if ter -0-)	(smaller of (a) or ((e) Monthly premium credit allowed (smaller of (a) or ((d)) m tax	1095-A, line 33C) (f) Monthly advance payment of PTC (Formis 1095-A, lines 21-32, column C)
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11 12 13 14 15 16 17 18 19 20 21 22 23 24	Monthly alculation January February March April May June July August September October November December Total premiu Advance pa Net premiur on Schedult	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A) 1095-A lines 21-32, column A) 1095-A lines 21-32, column A) 1095-A lines 41-32, colu	line 338) 4 0 0 (b) Monthly applicable SLCSP premium (Form(s) 1095-A, lines 21-32, column B) the amount from line 1 the amount from line 1 is greater than line 2: 70, or Form 1040NR,	(line Ba) 7617 (e) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation) 1(e) or add lines 12(e) 11(f) or add lines 125 fro 5, subtract line 25 fro 65, si bir at line 65, if line 24 equ	(subtract (c) fron zero or less, ent (d) Monthly ma premium assist (subtract (c) fron zero or less, ent through 23(e) ar through 23(f) an I line 24. Enter lats line 25, enter	n (b), if in (b), if i	(smaller of (a) or (e) Monthly premium credit allowed (smaller of (a) or (smaller of (a) or (smaller of the total here the total here enence here and	(d) 24 25	1095-A, line 33C) (f) Monthly advance payment of PTC (Formis 1095-A, lines 21-32, column C)
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11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	Monthly alculation January February March April May June July August September October November December Total premiur advance pa Net premiur on Schedult 25 is greates Excess adva	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A) 1095-A lines 21-32, colu	line 338) 4 0 0 (b) Monthly applicable SLCSP premium (formis) 1095-A, lines 21-32, column B) he amount from line 1 the amount from line 2: 70, or Form 1040NR, his line blank and con ss Advance Payn if line 25 is greater than ctions) redit repayment. Ente	(line Ba) 7617 (e) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation) 1(e) or add lines 12(e) 11(e) or add lines 12(f) 5, subtract line 25 fror line 65, if line 24 equ tinue to line 27, subtract line 28 ment of the Prem n line 24, subtract line 24, subtract line 28	(d) Monthly maper and through 23(e) arthrough 23(e) arthrough 23(f) arm line 25, enter last line 25.	n (b), if lear-0-lear-	(e) Monthly premium credit allowed (smaller of (a) or (a) or (b) or (c)	244 25 26	1095-A, line 33C) (f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C) 4 0 0 4 0 0

Tutorial/Scenario 2

Tutorial #2 Objective:

Once you have completed this tutorial you will know how to:

- Complete forms: 1040, Schedule C, 8962 (with a 1095-A), and E-file with a Direct Deposit Bank Product.
- The forms completed in this return will consist of 1040, 8879, 8962, Schedule C, Schedule SE, W-2 and Bank Application

ENTERING CLIENT INFORMATION:

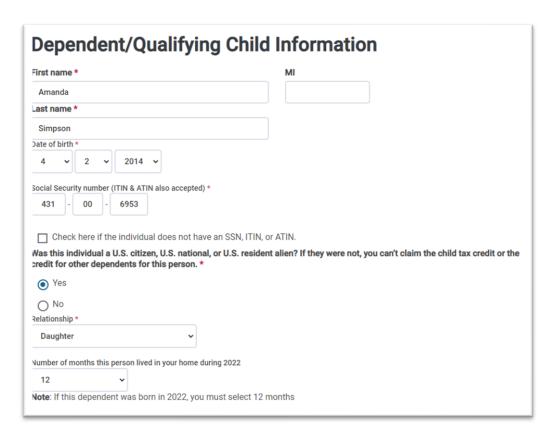
Use the Taxpayer Profile information (page 14) and the Spouse's W-2 information (page 15).

Note: Please refer to tutorial #1 for the process to enter client and W-2 information. Information covered in previous tutorials will not be repeated.

1. Basic Client Data Entry

- a. Input Taxpayer and Spouse Information
- **b.** When done entering the client's information press Continue.
- **c.** When asked "Do you have any dependents or qualifying person(s) to claim on your return?" click Yes.
- d. Enter Dependent/Qualifying Child Information, then click Continue.
- e. Click on Continue until you reach; "Let's look at the money you earned".

When finished, the dependent information should look as shown above.

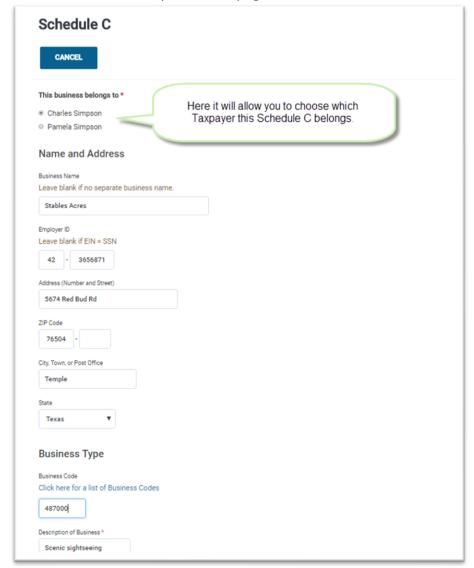


- **f.** Enter the **W-2** information for the Spouse.
- g. Enter Schedule C information for the Horse Boarding business, details below.

2. ENTERING SCHEDULE C INFORMATION

Charles is a business owner and has information to report. Information at the top of page 15

- a. In the Income menu click on Profit or Loss Form A Business Schedule C
 - Alternate method: enter Schedule C on the left where it says, "Enter the Form Number" and the screen will go to Schedule C Income from Business.
- b. Enter the information as specified on page 15 under Business Information and Income.

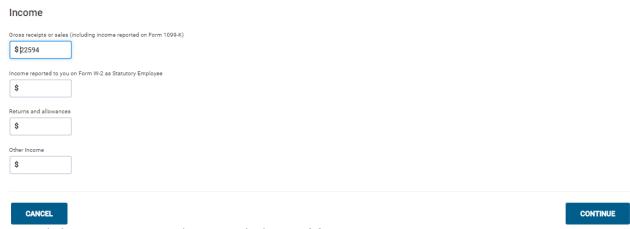


For this exercise, you will enter 487000 as the Business Code.

- c. Use the home address for the business Address.Refer to page 15.
- **d.** Back at the **Schedule C** main menu, click on **BEGIN** next to **Income**. Enter the amount that "Charles received for boarding 10 horses and giving riding lessons", in this example it is \$22,594. Click **Continue** once you are done.

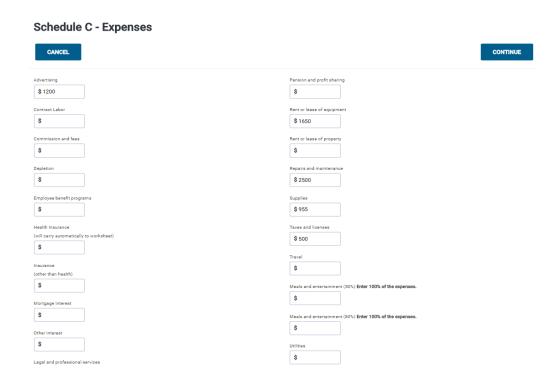
- e. Next, we will enter the Expenses for the Stables Acres business. (Refer to page 15 under Business Expenses). Click BEGIN next to General Expenses.
- **f.** Enter each expense in the appropriate box.

Schedule C - Income



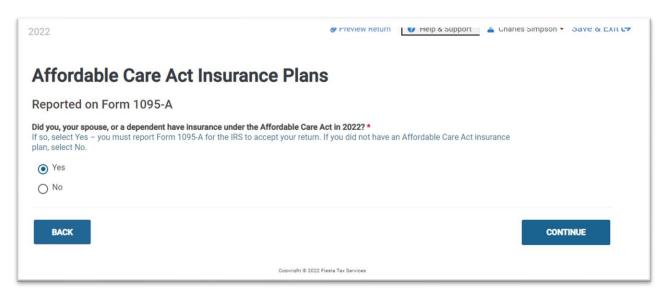
g. Click on Continue until you reach the Health Insurance Questionnaire.

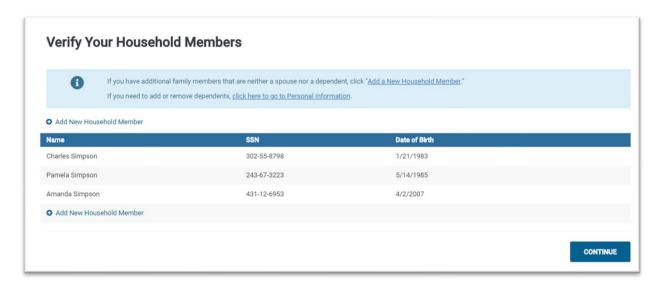
You have completed entering the Schedule C.



3. The **Healthcare Insurance Questionnaire** uses form 8962 to report information from a taxpayer's 1095-A form, if the questions are answered accordingly.

- a. Looking at a taxpayer's **1095-A** part 3 form; the monthly amounts may be equal or may differ depending on the situation. For this tutorial, the amounts will be considered equal throughout the year.
- b. Select Yes for Did you, your spouse, or a dependent have insurance under the Affordable Care Act in 2022?
- c. Click Continue at Verify Your Household Members.
- d. Select No for Were you eligible to receive unemployment compensation for any week in 2022? Unless the taxpayer received unemployment.
- e. Select No for Are you required to repay all of the APTC received?
- f. Answer questions as show below on screenshot **Advanced Premium Tax Credit** (1095-A). We will now enter Form 1095-A amounts; enter the \$400 for each item. Click **Continue** until to reach "Your Federal Return is Complete!".





Advanced Premium Tax Credit (1095-A) Were you eligible to receive unemployment compensation for any week in 2022?
○ Yes
No
Are you required to repay all of the APTC received? In most cases, the answer is NO. ONLY answer YES if you were not considered lawfully present in the U.S. or you meet the Health Coverage Tax Credit criteria. Note: We will automatically calculate a full repayment of APTC when MAGI is greater than 400 percent of Federal Poverty Line.
○ Yes
No No
Is your household income below 100% of the Federal poverty line, and do you meet all of the requirements under either "Estimated household income at least 100% of the Federal poverty line" or "Alien lawfully present in the United States"?
Yes
○ No
Do all Forms 1095-A include coverage for January through December, with no changes in monthly amounts?
Yes
○ No
Please enter your annual Advance Premium Tax Credit information
Premium Amount (Form 1095-A, line 33A)
\$ 400
Annual Premium Amount of SLCSP (Form 1095-A, line 33B)
\$ 400
Annual Advance Payment of PTC (Form 1095-A, line 33C)
\$ 400

Congratulations!! You are done with the 1095-A and the 8962.

4. CONTINUE TO E-FILE PAGE:

- **a.** Answer the **Due Diligence Checklist** as best you can-it will have no bearing on this practice return and refund (the taxpayers income disqualifies them). Click **Continue**.
- **b.** The Federal Refund amount should be \$3,181. Click Continue to E-File page.
- **c.** Under Federal Return Type, Select **E-file: Direct Deposit**---Terminology will vary by bank
- **d.** Tax Prep and E-file Information Fees should be calculated based off populated forms. Also, make sure to always enter the client's email!

- e. Complete bank application and input all fields related to Client Bank Account Information. Sample Information Account Type = Checking Bank Routing # = 011500337 and Account = 000021000021. Taxpayer Account information does require double entry to ensure accuracy.
- **5.** Complete all required fields and answer all questions. **Continue** to **Submission** page (reference Tutorial 1 if you have any questions). This the final page of the return. After you have reviewed all the information and it looks correct, click on **Save And Exit Return**.

Congratulations at this point you are done with practice return 2!

Tutorial/Scenario 3

In this Scenario you will practice the following:

- Select filing status
- Report health coverage
- Complete Schedule B, D, A

Average Time to Complete: 25 Minutes

Taxpayer Profile:

Name: Mary E Wilson **SSN:** 308-00-8765

Birth date: 01/21/1953

Address: 89 Cowen Way, Cave Spring, GA 30124 **Primary Phone Number:** (706) 555-3003

Occupation: Production Manager

Dependent's information:

Name: Harley Wilson SSN: 623-00-4321

Birth date: 09/06/2018

Relationship: Grand daughter

Additional information

- Mary is single head of household, and has one dependent her granddaughter for whom she is the legal quardian
- Mary purchased health insurance through the marketplace
- Marry owns stocks
- Mary wants to E-file the return & have preparation fees deducted from her refund and to receive her refund directly put into her bank account

Answer Check:

Federal refund: \$4,328

- Page 25-26 shows the source documents to be used for the preparation of this return.
- *Page 27-38 provides step by step instructions on how to complete this return.*

• Available documentation

W-2, Stocks, 8962, Dependent information, Schedule A, B and D Information

Dependent Care Information:

• Paid dependent care expenses: \$1500

• Childcare provider name: Little Wonders

• ID Number: **45-6987651**

• Address: 2525 Old Danton Road, Cave Spring GA, 30124.

	a Employee's social security number			Safe, accurate,	-	Visit the	IRS website at
	308-00-8765	OMB No. 1545	5-0008	FAST! Use	4	Www.irs	.gov/efile
b Employer identification number (EIN)		1 Wag	ges, tips, other compensation	2	Federal income to	ax withheld
45-6957651				40635			3865
c Employer's name, address, and	ZIP code		3 Soc	cial security wages	4	Social security ta	x withheld
SOUTHERN MILLS				40635	\perp		2519
700 OLD LINDALE	ROAD		5 Me	dicare wages and tips	6	Medicare tax with	held
ROME GA 30161				40635	\perp		589
			7 Soc	cial security tips	8	Allocated tips	
					1.0		
d Control number			9 Ver	ification code	10	Dependent care t	benefits
e Employee's first name and initial	Last name	0.4	dd No	ngualified plans	40-	See instructions	f h 10
MARY E	WTI-SON	Suit.	11 NO	nqualified plans	9	l See instructions	TOF DOX 12
89 COWEN WAY	WILSON		13 State	story Retirement Third-party	12h		
CAVE SPRING GA 3	20124		empi	loyee plan sick pay	9	' '	
CAVE SPRING GA	30124		14 Oth	or	120		
			14 000	u	G of	1	
					12d	<u> </u>	
					0 0	1	
f Employee's address and ZIP cod	e				•		
15 State Employer's state ID num	ber 16 State wages, tips, etc.	17 State incom	ne tax	18 Local wages, tips, etc.	19 Lo	cal income tax	20 Locality name
GA 133698712	40635	3:	152				
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W-2 Wage and				Department o	r une I	reasury—Internal I	neveriue Service

epartr	B962	sury ▶ Gi		um Tax Cred	rm 1040NR.	rmation.		2018 Attachment Sequence No. 73
	hown on your r				Your soci	al security number		
MA	RY E WT	LSON			XXX-	XX-8765		
You c	annot take the F	PTC if your filing status i	is married filing separately	y unless you qualify for an	exception (see instruction	ons). If you qualify, che	eck the	box ▶□
Par			Contribution Am					
1	Tax family s	ize. Enter your tax fa	mily size (see instructi	ons)			1	
2a			ed AGI (see instruction:		2a	40611		
b			ts' modified AGI (see i		2b			
3	Household i	ncome. Add the amo	ounts on lines 2a and 2	2b (see instructions) .			3	4061
4	Federal pov	erty line. Enter the fe	ederal poverty line amo	ount from Table 1-1, 1	-2, or 1-3 (see instruc	tions). Check the		
	appropriate	box for the federal p	overty table used. a	Alaska b H	awaii c 🗵 Other 4	8 states and DC	4	1624
5	Household in	ncome as a percentag	ge of federal poverty lin	e (see instructions) .			5	250 %
6			See instructions if you	entered less than 1009	%.)			
	No. Cor	ntinue to line 7.						
			take the PTC. If adva		TC was made, see th	e instructions for		
			dvance PTC repaymen					
7	Applicable F	igure. Using your line	5 percentage, locate y	our "applicable figure"	on the table in the ins	tructions	7	0.0810
8a	Annual contrib	ution amount. Multiply li	ne 3 by	b Mont	hly contribution amou	nt. Divide line 8a		
	line 7. Round t	o nearest whole dollar a	mount 8a	3289 by 12	2. Round to nearest who	ole dollar amount	8b	27
Part	II Pren	nium Tax Credit	Claim and Reco	nciliation of Adva	ance Payment of	Premium Tax	Crec	dit
9								
	Are you allo	cating policy amount	s with another taxpaye	er or do you want to us	e the alternative calcu	lation for year of m	arriage	(see instructions)
			s with another taxpaye of Policy Amounts, or Part					
10	Yes. Skip See the inst	to Part IV, Allocation o ructions to determine	f Policy Amounts, or Part e if you can use line 11	V, Alternative Calculation or must complete line	for Year of Marriage. 2 as 12 through 23.	No. Continue to	line 10	0.
10	Yes. Skip See the inst Yes. Co	to Part IV, Allocation o ructions to determine	f Policy Amounts, or Part	V, Alternative Calculation or must complete line	for Year of Marriage. 2 as 12 through 23.	No. Continue to	line 10	o. s 12–23. Compu
_	Yes. Skip See the inst Yes. Co	to Part IV, Allocation or ructions to determine entinue to line 11. Co	of Policy Amounts, or Part e if you can use line 11 ompute your annual P	V, Alternative Calculation or must complete line	for Year of Marriage. 2 as 12 through 23.	No. Continue to	o line C and	s 12–23. Comput continue to line 24
Ca	Yes. Skip See the inst Yes. Co and con	to be part IV, Allocation or ructions to determine intinue to line 11. Continue to line 24. (a) Annual enrollment premiums (Form(s)	of Policy Amounts, or Part e if you can use line 11 ompute your annual P (b) Annual applicable SLCSP premium (Form(s) 1095-A.	V, Alternative Calculation or must complete line TC. Then skip lines 12 (c) Annual contribution amount	for Year of Marriage. 2 es 12 through 23. 2–23 (d) Annual maximum premium assistance (subtract (c) from (b), if	No. Continue to No. Continue to your monthly PT (e) Annual premium credit allowed	o line C and	s 12–23. Comput continue to line 2- (f) Annual advance syment of PTC (Form(1095-A, line 33C)
Ca	Yes. Skip See the inst Yes. Co and con Annual Annual Totals	o to Part IV, Allocation o ructions to determine intinue to line 11. Co- tinue to line 24. (a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	f Policy Amounts, or Part e if you can use line 11 ompute your annual P (b) Annual applicable SLCSP premium (Form(s) 1095-A, line 338)	V, Alternative Calculation or must complete line TC. Then skip lines 12 (c) Annual contribution amount (line 8a) 3289 (c) Monthly	for Year of Marriage. 2 ss 12 through 23. 2-23 (d) Annual maximum premium assistance (subtract (c) from (b), if zero or less, enter -0-)	No. Continue to No. Continue tryour monthly PT (e) Annual premium credit allowed (smaller of (a) or (c)	o line C and tax pa	s 12–23. Comput continue to line 2- (f) Annual advance tyment of PTC (Form(1095-A, line 33C)
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Schedule A information:

Medical and dental expenses:

- Amount Paid to Doctors, Dentist, Eye Doctor: \$650
- Prescription Medicine, Drugs or Insulin: \$1350
- X ray, Lab work, Insulin Treatment etc.: \$2500
- Hospital care including meals and lodging: \$2200
- Medical miles Driven: (525 miles) \$121

Taxes you paid

• Real State Taxes (non-Business Property: \$1320

Mortgage Interest and Expenses

• Mortgage Interest Reported on Form 1098 (Coldwell Banker) \$1754

Gifts to Charity

• Cash contribution: **\$975**

Schedule B information:

- Type of Transaction: **Interest Income (1099-INT)**
- Payer's name: Cherokee Bank / EIN: 23-5568941
- Address: 630 Circle Ave, Cave Spring, GA 30124
- Interest amount: \$321 (Box 1)

Schedule D information: Capital Gains or Losses

Description: WWW

- 1099- B not received
- Date Acquired: **05/01/2000**
- Date Sold: **06/01/2022**
- Sales Price: **\$100**
- Cost: **\$250**

Description: MAC

- 1099- B not received
- Date Acquired: **01/01/2015**
- Date Sold: **10/01/2022**
- Sales price: **\$800**
- Cost: \$1100

Description: COM

- 1099- B not received
- Date Acquired: 06/30/2005
- Date Sold: 12/01/2022
- Sales price: **\$55**
- Cost: **\$50**

Description: JUS

- 1099- B not received
- Date Acquired: **01/01/2015**
- Date Sold: 12/25/2022
- Sales price: \$300
- Cost: \$200

Tutorial #3

Tutorial #3 Objective:

Once you have completed this tutorial you will know how to complete forms; 1040, EIC, Schedule A, Schedule B, Schedule D, 2441, 1095-A, 8962 and E-file with a direct deposit bank product.

ENTER ALL CLIENT DATA

Note: Please refer to tutorial 1 and 2 to learn how to enter client information, W-2, dependent information and 1095-A amounts.

- Enter Taxpayer information
- Enter Dependent information presented on page 24
- When done entering dependent information click Continue to reach the Federal Section -Income

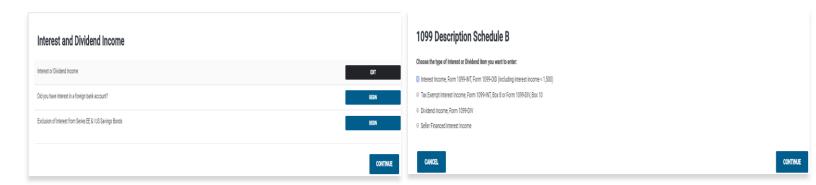
Dependent or Qualifying Child

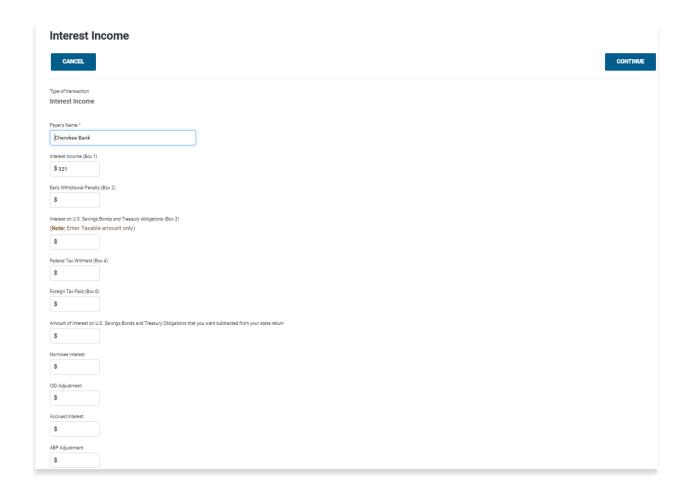


We will now input the taxpayer Income.

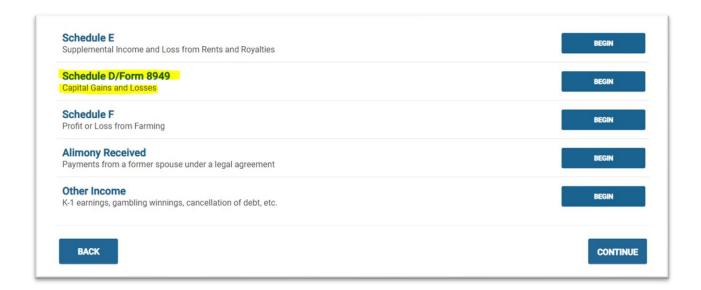
INCOME ENTRY - ENTER ALL INCOME ITEMS

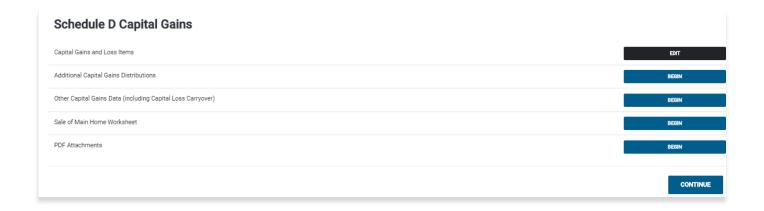
- **1.** Begin entering W2 information. (At this point forms navigation should not be a challenge.)
- **2.** Refer to page 25 to enter W-2 information, scroll down to enter wages.
- 3. On the Income Menu click on Schedule B Forms 1099-INT, DIV, OID
- 4. Select Interest or Divided Income, then select Interest Income, Form 1099-INT, (including interest income < 1,500) (as shown below)

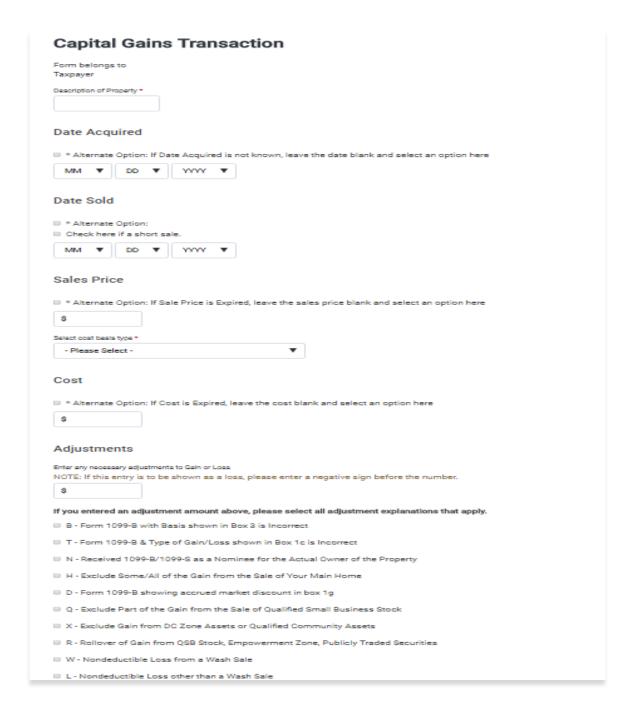




- **5.** The **Interest Income (Form 1099-INT)** page will appear. Refer to page 26 (**Schedule B Information**) to input the information (as shown below). Click **Continue** when finished.
- **6. Check Point:** Your federal refund amount should reflect \$4,181. This will obviously change but based on current inputs your numbers should match ours!
- 7. Return to the **Income** menu and we will begin to enter **Capital Gain and Losses Schedule D**.
- **8.** Refer to page 26 (**Schedule D information**) to find the information for our **Capital Gains** entries. We have four entries in this section, after entering information for one click **SAVE & ENTER ANOTHER**. Please reference the images below to complete this task.

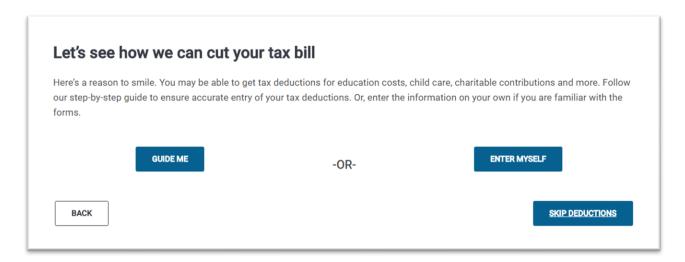




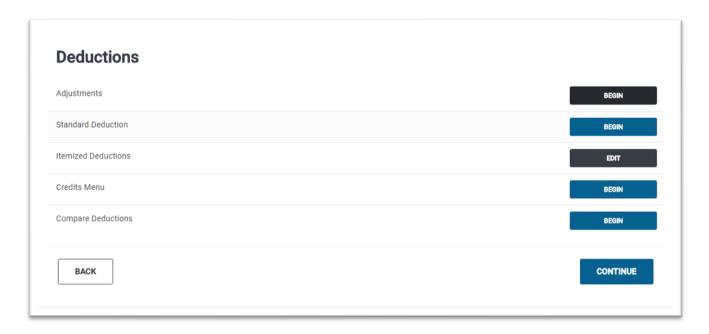


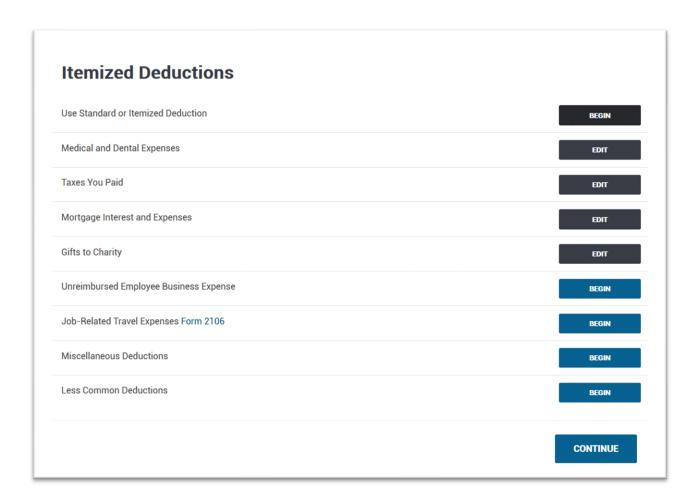
9. When done entering all **Capital Gain and Losses Schedule D** information, click **Continue** until you are back at the **Income** menu. At this point we should have entered all the income items.

<u>**DEDUCTIONS ENTRY**</u> - Next is the **Deductions** menu, click **Enter Myself** to continue to the **Deductions** menu.

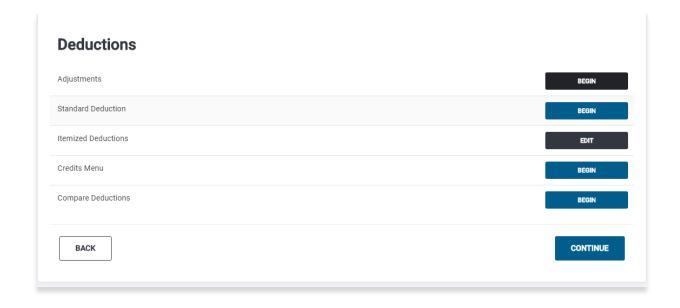


1. Refer to page 26 for the information to enter as **Itemized Deductions**. Click on **BEGIN** to enter **Itemized Deductions** and select each corresponding deduction as detailed on page 26 (Schedule - A information).

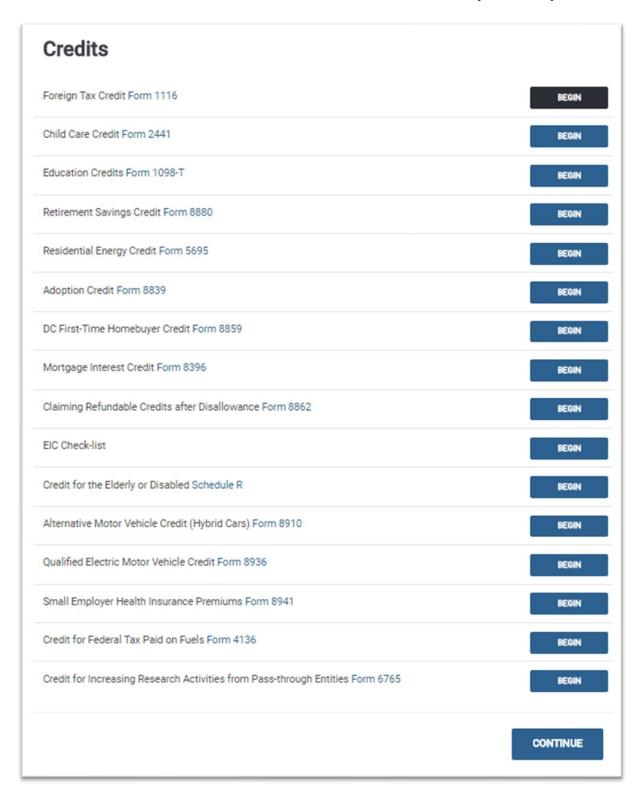




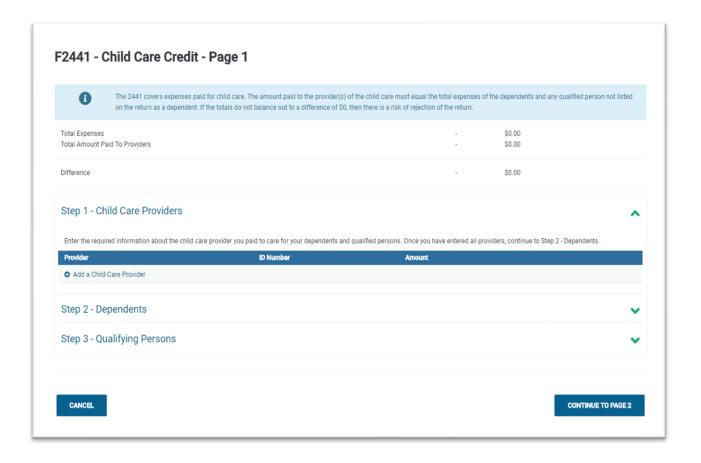
2. Click **CONTINUE** until you are in the **Deductions** menu. In the **Deductions menu**, click **BEGIN** next to the **Credits Menu**.

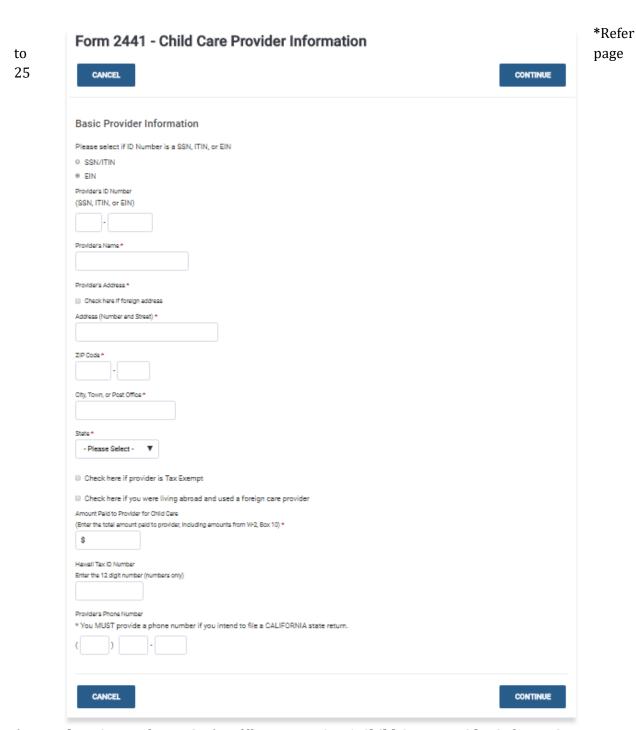


3. In the **Credits** menu click on **BEGIN** to enter the **Child Care Credit** (Form 2441)



4. Child Care Credit - Page 1, Step 1 - Child Care Providers; click on **Add a Child Care Provider**.

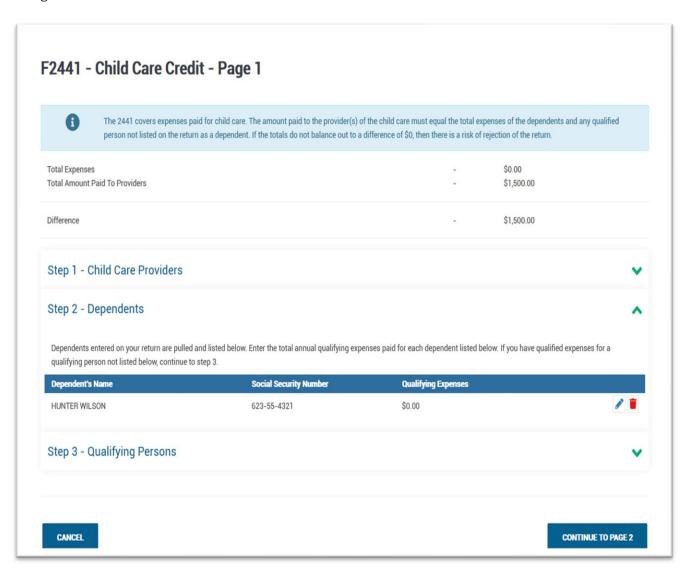




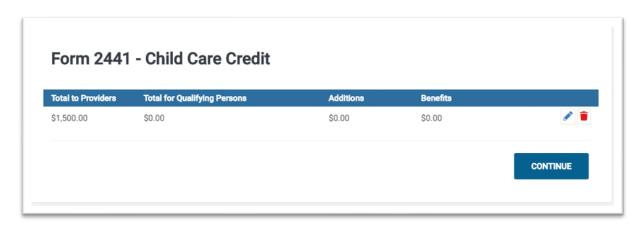
(Dependent Care Information) to fill out Form 2441-Child Care Provider information.

When finished entering information, scroll down and click on Continue.

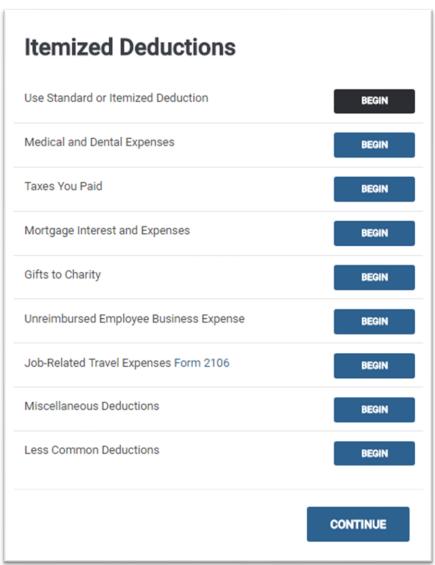
3. In the **Child Care Credit - Page 1**, click on **Step 2 - Dependents** and click on the pencil icon on the right to **Edit**.



4. Enter Dependent Expenses for Harley Wilson and click Continue.



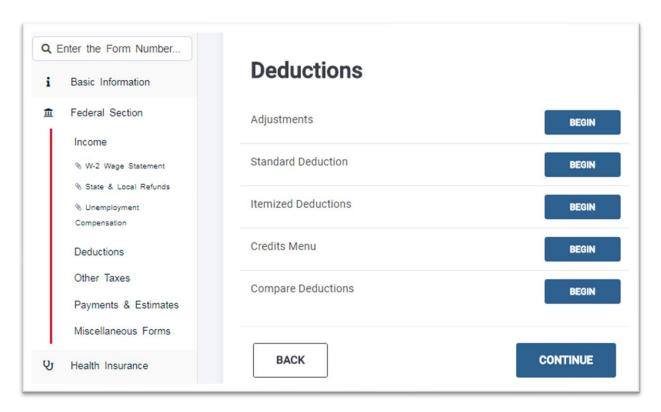
5. In the **Child Care Credit - Page 1, click on CONTINUE to go to Page 2.** Click Continue until you are back at the **Deductions** menu. Click on **BEGIN** next to **Itemized Deductions**.



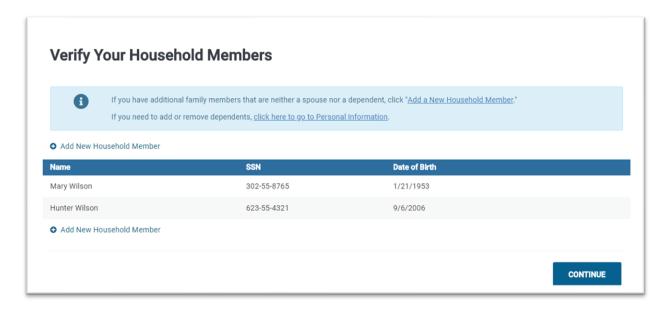
6. Enter each item from **Schedule-A Information page 25** in **Itemized Deductions**. Click **Continue** until you are back at **Deductions**.

HEALTH INSURANCE SECTION:

1. Select the **Health Insurance** on the left-hand side as depicted in the image below. (Bottom left)



- 2. In the **Health insurance Questionnaire** select yes and click **Continue**.
- 3. Based on the information in the taxpayer profile, select **Yes** and click **Continue**.



Affordable Care Act Insurance Plans

BACK

Reported on Form 1095-A

Did you, your spouse, or a dependent have insurance under the Affordable Care Act in 2022?*

If so, select Yes – you must report Form 1095-A for the IRS to accept your return. If you did not have an Affordable Care Act insurance plan, select No.

Yes

No

CONTINUE

	nter information to complete Advanced Premium Tax Credit (1095-A) , as shown below 281).
	Advanced Premium Tax Credit (1095-A) Vere you eligible to receive unemployment compensation for any week in 2022?
	○ Yes
	No
l	are you required to repay all of the APTC received? In most cases, the answer is NO. ONLY answer YES if you were not considered awfully present in the U.S. or you meet the Health Coverage Tax Credit criteria. Note: We will automatically calculate a full epayment of APTC when MAGI is greater than 400 percent of Federal Poverty Line.
	○ Yes
	No
	s your household income below 100% of the Federal poverty line, and do you meet all of the requirements under either "Estimated lousehold income at least 100% of the Federal poverty line" or "Alien lawfully present in the United States"?
	Yes
	○ No
	o all Forms 1095-A include coverage for January through December, with no changes in monthly amounts?
	Yes
	○ No
	Please enter your annual Advance Premium Tax Credit information
F	remium Amount (Form 1095-A, line 33A)
	\$ 281
/	unnual Premium Amount of SLCSP (Form 1095-A, line 33B)
	\$ 281
1	unnual Advance Payment of PTC (Form 1095-A, line 33C)
	\$ 281

- **5.** When done click **Continue twice.**
- $\textbf{6.} \quad \text{Complete the remainder of the return as previously instructed in tutorials 1 and 2}.$

Congratulations you have finished tutorial number 3!

Tutorial/Scenario 4

In this Scenario you will practice the following:

- Select filing status
- Claim Earned Income Credit
- Report health coverage
- Complete Schedule A, E

Average Time to Complete:

25 Minutes

Taxpayer Profile:

Name: Miranda Whitmore

SSN: 204-00-2004

Birth date: 06/15/1974

Address: 89 Cowen Way, Cave Spring, GA 30124

Primary Phone Number: (706) 555-3003

Occupation: administrative assistant

Spouse Info:

Name: Mark Whitmore SSN: 404-55-2006

Birth date: 10/11/1979

Occupation: N/A

Dependent/s information:

Name: Samantha Whitmore

SSN: 424-00-2008

Birth date: 05/16/2015 **Relationship:** Daughter

Additional information

- Miranda is married filing jointly and have one dependent.
- Miranda received health insurance through her employer for the entire year.
- Miranda wants to E-file the return preparation fees deducted from her refund and to receive her refund directly put into his bank account.

Answer Check:

Federal refund: \$7,209

- Page 42 shows the source documents to be used for the preparation of this return.
- *Page 43-48 provides step by step instructions on how to complete this return.*

Available Documentation:

W-2 Schedule A information Schedule E information.

a Employe	e's social security number			Safe, accurate,		Visit the	IRS website at	
	204-00-2004	OMB No. 1545		FAST! Use	≁ fi	www.irs	s.gov/efile	
b Employer identification number (EIN)	.04 00 2004		1 Was	ges, tips, other compensation	2	Federal income t	ax withheld	
02-4556423			"	22465			1976	
c Employer's name, address, and ZIP code			3 Soc	cial security wages	4	Social security ta		
BROOKS BARNUM AND SAM	22465			1393				
6312 EAST 2ND STREET		5 Medicare wages and tips			6 Medicare tax withheld			
ROME GA 30161		22465			326			
			7 Soc	cial security tips	8	Allocated tips	020	
d Control number				9 Verification code		10 Dependent care benefits		
e Employee's first name and initial Last name	ne	Suff.	11 Nonqualified plans			12a See instructions for box 12		
MIRANDA WHIT	MORE		o d					
89 COWEN WAY			13 Statutory Retirement Third-party sick pay 12b					
CAVE SPRING GA 30124			O d d					
			14 Oth	er	12c			
					d			
					12d			
					d			
f Employee's address and ZIP code	l.a.			l				
15 State Employer's state ID number	16 State wages, tips, etc.	17 State incon		18 Local wages, tips, etc.	19 Loc	cal income tax	20 Locality name	
GA 124123456	22465	14	126					
							1	
Wage and Tax	I			Department	of the Tr	reasury - Internal	Revenue Service	
- W-Z Statement						,		

Schedule A:

Taxes You Paid:

• Real Estate Taxes: \$1426

Schedule E:

Type of property: Multi-Family Residence.
Location: 2216 Huffaker Road, Cave Spring, GA

30124

Fair Rental Days: 360
Personal use only: 0
Rental Income: \$11250

Expenses: Utilities> \$5000 Cleaning> \$293

Type of property: Single-Family Residence. Location: 8 Mongolia Lane, Cave Spring, GA

30124

Fair Rental Days: 300 Personal use only: 0 Rental Income: \$7125

Expenses: Utilities> \$9000 Cleaning> \$725

Tutorial #4

Tutorial #4 Objective:

Once you have completed this tutorial you will know how to:

Complete Forms: 1040, EIC, Schedule E, and E-file with a bank account.

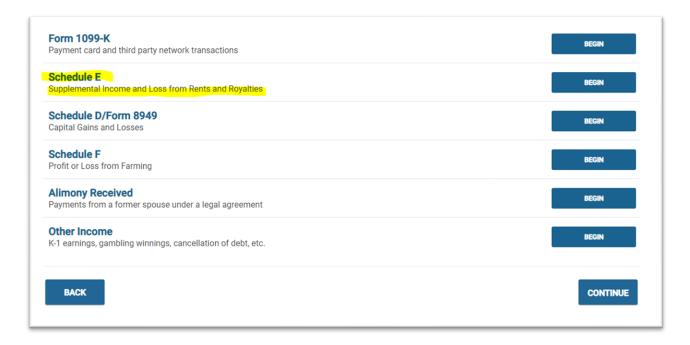
ENTER ALL CLIENT DATA

Note: This tutorial begins after entering client information (personal info, spouse, dependent, income)

INCOME ENTRY - ENTER ALL INCOME ITEMS

Note: Please refer to tutorial #1 to learn how to enter client information and W-2.

1. In the Income menu click BEGIN next to Schedule E

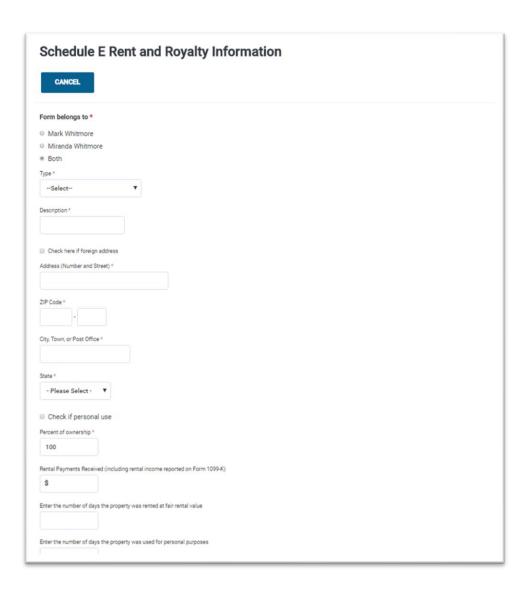


2. Click on Continue to proceed past "Schedule E Required Information".

Schedule E Required Information



3. Schedule E Rent and Royalty Information screen will appear. Refer to page 42 to enter corresponding information. When finished click **Continue**.



4. Click on **Begin** to enter **Expenses**.



5. Refer to page 41 for **Expense's** detail.



6. When done click **Continue** twice, until you are in the **Schedule E Rental/Royalty** menu again and click on **+Add Another**.

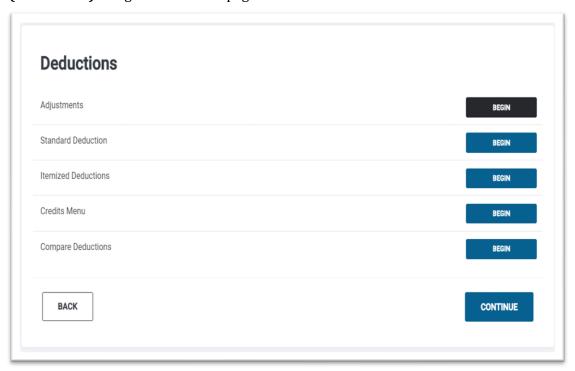


5. Repeat steps 2 through 5 to enter second property. When done click **Continue** until you are in the **Income** menu once again.

ITEMIZED DEDUCTIONS ENTRY - Next is the **Deductions** menu.

Schedule A

- 1. In the Income menu click Continue to enter the Deductions menu then click ENTER MYSELF
- 2. In the **Deductions** menu click **BEGIN** next to **Itemized Deductions**.
- **3.** Refer to Tutorial 3 regarding **Schedule A** information. Enter amounts for **Taxes You Paid** (**Schedule A**) using amounts from page 42. When done click **Continue**.



Health insurance

- 1. Click on Continue until you reach the Health Insurance Questionnaire.
- 2. Select NO to Did you, your spouse, or a dependent have insurance under the Affordable Care Act in 2022?

Your Federal Return is Complete! For this practice return we are not going to ADD STATE RETURN(S). Click on **CONTINUE TO SUMMARY**.

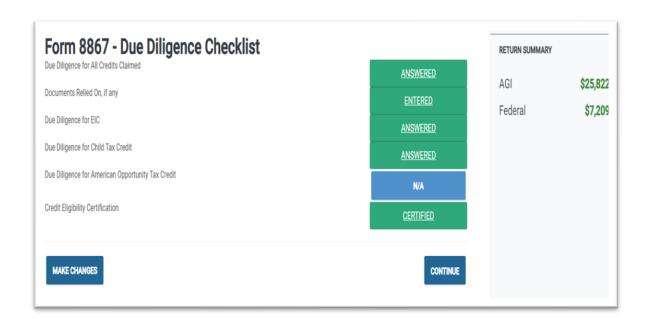
E-file

- **1.** Click E-file on the left-hand corner then click continue.
- **2.** The 8867 EIC **Due Diligence Checklist** will appear. Answer questions as shown below. When finished, click **Continue**.

Due Diligence Checklist
Qualifying Information
Was the taxpayer (or spouse) a nonresident alien for any part of the year? *
○ Yes
No Is the taxpayer (or spouse) a qualifying child of another person?*
○ Yes
No Did you complete the return based on information for tax year 2022 provided by the taxpayer or reasonably obtained by you?*
Yes
No
Yes
No Did you review adequate information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and in what amount?*
Yes
No Did any information provided by the taxpayer, a third party, or reasonably known to you in connection with preparing the return appear to be incorrect, incomplete, or inconsistent? *
○ Yes
No No

Did you satisfy the record retention requirement? * To meet the record retention requirement, did you keep a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility or to compute the amount for the credit(s)?
Yes
No In addition to your notes from the interview, list those documents, if any, that you relied on
W-2, Rental Property Expenses
Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for and the amount of the credit(s) and/or HOH filing status claimed on the return? *
Yes
○ No
Did you ask the taxpayer if any credits were disallowed or reduced in a prior year? *
Yes
○ No
Were any of these credits disallowed or reduced in a previous year? *
○ Yes
No No
Qualifying Child #1 - Samantha Whitmore 424-00-2008
Is this child currently, or intended to be, a qualifying child on any other individual's tax return?*
○ Yes
No

EIC Questi	
	ions
claimed? *	rmined that this taxpayer is, in fact, eligible to claim the EIC for the number of children for whom the EIC is
Yes	
O No	
	n to the taxpayer that he/she may not claim the EIC if the taxpayer has not lived with the child for over half the year, payer has supported the child? *
Yes	
O No	
	n to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (see RULES below)? *
Yes	
O No	
Ð	TIEBREAKER RULES: To determine which person can treat the child as a qualifying child, the following tiebreaker rules apply:
	 If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent. if the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived with for the longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year. If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year. If a parent can claim the child as a qualifying child but no parent does claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.
	Credit Questions I reside with the taxpayer who is claiming the CTC/ACTC? *
Opes the child	
Poes the child Yes No Did you explai	
Ooes the child Yes No Did you explaithe year, even	I reside with the taxpayer who is claiming the CTC/ACTC? * In to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of
Opes the child Yes No No Did you explai the year, even child? * Yes	I reside with the taxpayer who is claiming the CTC/ACTC? * In to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of
Does the child Yes No No Did you explaithe year, even child? * Yes No Did you explai	I reside with the taxpayer who is claiming the CTC/ACTC? * In to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of
Does the child Yes No No Did you explaithe year, even child? * Yes No Did you explai	I reside with the taxpayer who is claiming the CTC/ACTC? * In to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the into the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or
Does the child Yes No No Did you explaithe year, even child? * Yes No Did you explaiparents who li	I reside with the taxpayer who is claiming the CTC/ACTC? * In to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the into the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or
Does the child Yes No No Did you explai the year, even child?* Yes No Did you explai parents who li Yes	I reside with the taxpayer who is claiming the CTC/ACTC? * In to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the into the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or
Does the child Yes No No Did you explai the year, even child?* Yes No Did you explai parents who li Yes	In to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the in to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or we apart), including any requirement to attach a Form 8332 or similar statement to the return?
Does the child Yes No No Did you explaithe year, even child? * Yes No Did you explait parents who lite Yes No Do you certify	In to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the in to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or we apart), including any requirement to attach a Form 8332 or similar statement to the return?



3. Click **Continue** to proceed past **Form 8867** and **Miscellaneous Statement**. Refer to Tutorial #2 on how to complete all the sections on the **E-File** page.

Congratulations you have finished tutorial number 4!!